



S.C. REVENUE AND FISCAL AFFAIRS OFFICE
FY 2023-24 Local Government Finance Report
(revised May 12, 2026)

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: 2024 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

Y = Submitted
N = Not Submitted

County	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Abbeville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Aiken	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Allendale	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Anderson	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Bamberg	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Barnwell	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Beaufort	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Berkeley	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Calhoun	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Charleston	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Cherokee	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chester	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chesterfield	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Clarendon	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Colleton	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Darlington	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Dillon	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Dorchester	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Edgefield	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Fairfield	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Florence	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Georgetown	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Greenville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Greenwood	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Hampton	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Horry	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Jasper	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Kershaw	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Lancaster	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Laurens	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Lee	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Lexington	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Marion	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Marlboro	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
McCormick	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Newberry	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Oconee	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Orangeburg	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y
Pickens	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Richland	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Saluda	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Spartanburg	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Sumter	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Union	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N
Williamsburg	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
York	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Total Counties That Reported	46	46	46	46	46	46	46	46	46	46	46	46	46	46	46	45	44	44	45	44
Total Counties That Did Not Report	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2	2	1	2
Percentage of Counties That Reported	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	97.8%	95.7%	95.7%	97.8%	95.7%

CITY FINANCIAL REPORTS SUBMITTED BY FISCAL YEAR

Y = Submitted

N = Not Submitted

City was not incorporated

County	Municipality	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Abbeville	Abbeville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N
Abbeville	Calhoun Falls	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	N	N	Y	N	N	N
Abbeville	Donalds	N	N	N	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N
Abbeville	Due West	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Abbeville	Lowndesville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Aiken	Aiken	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Aiken	Burnettown	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Aiken	Jackson	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Aiken	Monetta	Y	Y	N	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	N	N	N	N	N
Aiken	New Ellenton	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	N	N	N	N	N	N
Aiken	North Augusta	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Aiken	Perry	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Aiken	Salley	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Aiken	Wagener	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	N	Y	Y	Y
Aiken	Windsor	N	N	N	N	N	N	N	N	N	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N
Allendale	Allendale	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Allendale	Fairfax	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	N
Allendale	Sycamore	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	N	N	N
Allendale	Ulmer	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	N	N	N	Y	N	N	N	N	Y
Anderson	Anderson	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Anderson	Belton	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Anderson	Honea Path	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Anderson	Iva	N	Y	Y	Y	N	N	N	N	Y	Y	Y	Y	Y	Y	N	Y	N	N	N	N
Anderson	Pelzer	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Anderson	Pendleton	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Anderson	Starr	N	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	N	N
Anderson	West Pelzer	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Anderson	Williamston	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Bamberg	Bamberg	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N
Bamberg	Denmark	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Bamberg	Elnhardt	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	N	N	N	N
Bamberg	Govan	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	N	N	Y	N	N	N
Bamberg	Olar	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	Y	Y	Y	Y	Y	N	N	N	N
Barnwell	Barnwell	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Barnwell	Blackville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N
Barnwell	Elko	Y	Y	Y	Y	Y	N	Y	Y	N	Y	Y	Y	Y	Y	N	Y	Y	Y	N	N
Barnwell	Hilda	N	N	N	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Barnwell	Kline	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Barnwell	Snelling	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Barnwell	Williston	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N	N
Beaufort	Beaufort	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Beaufort	Bluffton	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Beaufort	Hilton Head Island	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Beaufort	Port Royal	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Berkeley	Bonneau	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	N
Berkeley	Goose Creek	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Berkeley	Hanahan	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Berkeley	Jamestown	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Berkeley	Moncks Corner	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Berkeley	Saint Stephen	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Calhoun	Cameron	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	N
Calhoun	Saint Matthews	N	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	N	N	N	N	N	Y	N
Charleston	Awendaw	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y
Charleston	Charleston	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Charleston	Folly Beach	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Charleston	Hollywood	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Charleston	Isle of Palms	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Charleston	James Island	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Charleston	Kiawah Island	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Charleston	Lincolnton	N	N	N	Y	Y	N	Y	N	N	Y	N	N	N	N	N	N	N	N	Y	Y
Charleston	McClellanville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Charleston	Mesquit	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	N	N	N	N
Charleston	Mount Pleasant	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Charleston	North Charleston	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Charleston	Ravenel	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Charleston	Rockville	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N
Charleston	Seabrook Island	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Charleston	Sullivan's Island	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Cherokee	Blacksburg	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N
Cherokee	Gaffney	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chester	Chester	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y
Chester	Fort Lawn	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chester	Great Falls	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N
Chester	Lows	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Chester	Richburg	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chesterfield	Cheraw	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Chesterfield	Chesterfield	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chesterfield	Jefferson	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chesterfield	McBee	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Chesterfield	Mount Croghan	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y
Chesterfield	Pageland	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Chesterfield	Patrick	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y
Chesterfield	Ruby	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	N	N
Clarendon	Manning	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N
Clarendon	Paxville	N	N	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	N	N	N	N	N	N	N
Clarendon	Summerton	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Clarendon	Turbeville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	Y
Colleton	Cottageville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	Y	

Orangeburg	Rowesville	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	N	N	N	N	N
Orangeburg	Santee	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Orangeburg	Springfield	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	N	N	N	Y
Orangeburg	Vance	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N
Orangeburg	Woodford	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	N
Pickens	Central	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Pickens	Clemson	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Pickens	Easley	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N
Pickens	Liberty	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Pickens	Norris	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Pickens	Pickens	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Pickens	Six Mile	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Richland	Arcadia Lakes	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N
Richland	Blythewood	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Richland	Columbia	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Richland	Eastover	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N
Richland	Forest Acres	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Saluda	Ridge Spring	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Saluda	Saluda	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N
Saluda	Ward	Y	Y	Y	Y	Y	Y	N	Y	Y	N	N	N	N	N	N	N	N	N	N	N
Spartanburg	Campobello	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y
Spartanburg	Central Pacolet	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N	N	N	N	N	N	N	N
Spartanburg	Chesnee	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Spartanburg	Cowpens	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y
Spartanburg	Duncan	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	N
Spartanburg	Inman	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Spartanburg	Landrum	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Spartanburg	Lyman	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Spartanburg	Pacolet	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Spartanburg	Reidville	N	N	N	Y	N	N	Y	N	N	N	Y	Y	N	Y	Y	Y	Y	Y	Y	Y
Spartanburg	Spartanburg	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y
Spartanburg	Wellford	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y
Spartanburg	Woodruff	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Sumter	Mayesville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y	Y	N	N	Y	N	N
Sumter	Pinewood	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	N	N	N
Sumter	Sumter	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Union	Carlisle	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Union	Jonesville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Union	Lockhart	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Union	Union	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Williamsburg	Greeleyville	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
Williamsburg	Hemingway	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Williamsburg	Kingstree	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Williamsburg	Lane	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Williamsburg	Stuckey	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
York	Clover	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
York	Fort Mill	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y
York	Hickory Grove	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
York	McConells	Y	Y	Y	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N
York	Rock Hill	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
York	Sharon	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
York	Smyrna	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	Y	Y	Y
York	Tega Cay	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
York	York	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Total Cities That Reported		243	260	257	264	260	258	259	253	249	252	254	255	244	244	224	221	204	167	198	180
Total Cities That Did Not Report		25	9	12	5	10	12	11	17	21	18	16	15	27	27	47	50	67	104	73	91
Percentage of Cities That Reported		90%	97%	96%	98%	96%	96%	96%	94%	92%	93%	94%	94%	90%	90%	83%	82%	75.3%	61.6%	73.1%	66.4%

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

† = Inactive

‡ = Tax District, removed from directory

<u>County</u>	<u>Special Purpose District</u>	<u>FY 14</u>	<u>FY 16</u>	<u>FY 18</u>	<u>FY 20</u>	<u>FY 22</u>	<u>FY 24</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	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 & Pickens)	*	*	*	*	*	*
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	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 & Spartanburg)	*	*	*	*	*	*
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) Ches	*	*	*	*	*	*

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	*	*	*	*	*	*
Chesterfield	Hill's Creek Watershed Conservation District	N	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	Hartsville Parking, Beautification, and Business Improvement Commission	N	N	N	N	N	*
Darlington	Palmetto Rural Fire District	*	*	*	*	*	*
Dorchester	Ashley River Fire District	*	*	N	N	N	N
Dorchester	Dorchester County Water Authority	*	*	*	*	*	*
Dorchester	Old Fort Fire District	*	*	N	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 Hospital	*	*	*	*	*	*
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	N
Georgetown	Georgetown County Fire District I	*	*	N	N	N	N
Georgetown	Georgetown County Fire District II (Midway)	*	N	N	N	N	N
Georgetown	Georgetown County Solid Waste District	*	*	*	*	N	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	N
Greenville	Donaldson Center Fire Service Area	*	N	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	N
Greenville	Greenville Hospital System	N	N	N	N	N	N
Greenville	Greenville Transit Authority	*	*	*	N	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	*	*	*	*	*	*
Greenville	Parker Sewer and Fire Sub-District	*	*	*	*	*	*
Greenville	Pelham - Batesville Fire District (Greenville & Spartanburg)	*	*	*	*	*	*
Greenville	Piedmont Park Fire District	*	*	*	*	†	*
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, Spartanburg)	*	*	*	*	*	*
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	Taylor's 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, & Marion)	*	*	*	*	*	*
Horry	Horry County Higher Education Commission	*	*	*	*	*	*
Horry	Loris Community Hospital District	N	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	N
Kershaw	Kershaw County and Lee County Regional Water Authority (Kershaw, Lancaster)	*	*	*	*	*	*
Kershaw	Little Lynches Creek Watershed (Kershaw & Lancaster)	*	*	N	N	N	N
Kershaw	Lugoff - Elgin Water District of Kershaw County (Kershaw, Fairfield, & Richland)	*	*	*	*	*	*
Kershaw	Lugoff Fire District Commission (Kershaw)	*	*	*	*	*	*
Lancaster	Cane Creek Watershed Conservation District	*	*	N	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	*	*	*	*	*	N
Laurens	Duncan Creek Watershed Conservation District	*	*	*	*	*	†
Laurens	Laurens County Fire Protection and Rescue Service District	*	*	*	N	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) Commission of	*	*	*	*	*	*
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	N
Orangeburg	Horse Range Swamp Watershed District	*	*	*	*	*	N
Orangeburg	Orangeburg County Fire District	*	N	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	*	*	*	*	*
Pickens	Pickens County Water Authority	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	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	*	*	*	*
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	*	*	*	*	*	*
Spartanburg	Poplar Springs Fire Service Area	N	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	N
Union	Brown's Creek Watershed Conservation District	*	*	*	*	*	*
Union	Buffalo Volunteer Fire Department	*	*	N	N	N	N
Union	Carlisle Fire District	N	N	N	N	N	N
Union	Cross Keys Volunteer Fire Department	N	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	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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	20,639,132,188	22,013,468,441	22,824,491,435	24,894,803,878	26,246,625,474	29,544,451,548
Revenues from Local Sources	12,320,459,484	13,273,312,900	13,302,681,165	14,140,338,002	14,647,983,167	16,883,020,670
Current Property Taxes	6,235,103,931	6,545,259,701	6,920,425,278	7,203,290,197	7,877,833,517	7,926,866,608
Current Real & Personal Property Taxes	5,901,616,057	6,217,796,545	6,537,568,142	6,857,404,045	7,321,722,318	7,553,998,878
Fee In Lieu of Property Tax (only Counties and Cities)	145,361,436	147,847,284	158,809,335	164,479,988	333,856,518	153,794,337
All Other	188,126,438	179,615,872	224,047,801	181,406,164	222,254,681	219,073,392
Local Option Sales Tax	456,117,441	498,782,038	524,797,675	560,909,860	787,131,320	782,365,518
Local Hospitality Tax	224,828,167	196,949,649	216,938,795	322,228,717	365,728,371	366,671,075
Local Accommodations Tax	85,426,865	85,108,278	90,693,534	124,310,876	129,013,682	125,082,565
Capital Projects & Other Local Taxes	821,298,987	860,066,251	993,356,700	1,155,339,359	1,224,643,706	1,138,637,220
Licenses, Fees, Charges, & Bonds	4,497,684,093	5,087,146,983	4,556,469,183	4,774,258,993	4,962,472,087	6,543,397,684
Licenses & Permits	745,226,701	760,883,128	819,770,166	837,158,453	927,416,554	982,091,609
Service Revenue & Charges	1,325,535,827	1,274,033,356	1,167,091,763	1,369,571,714	1,646,969,457	1,831,731,038
Bonds & Leases	1,779,213,886	2,377,755,106	1,974,179,009	1,770,953,953	1,293,476,493	2,402,885,313
Miscellaneous	647,707,679	674,475,393	595,428,245	796,574,873	1,094,609,583	1,326,689,724
Revenues from State Sources	5,610,956,823	5,862,901,023	6,075,546,147	6,259,206,760	7,155,894,401	8,054,135,792
Reimbursements for Property Tax Relief - \$100,000 Residential	257,054,176	255,764,438	258,344,673	258,289,707	256,986,669	257,954,237
Homestead Exemption	195,434,807	200,339,769	202,688,609	205,080,794	207,218,167	211,914,866
Reimbursements for Property Tax Relief - Remaining Residential	716,727,766	737,716,942	764,181,172	809,427,374	842,597,609	932,226,277
\$2.5 Million Minimum Disbursement	10,231,078	8,981,423	8,376,263	8,322,497	4,575,497	5,302,327
State-Shared Taxes (Aid to Subdivisions)	370,689,999	358,921,196	385,206,810	411,859,171	469,542,465	509,611,785
Manufacturer's Depreciation Reimbursement	63,238,509	67,053,750	77,212,711	91,416,794	154,948,106	172,524,033
State Grants	1,511,641,108	1,734,486,797	1,882,699,954	1,898,069,409	4,402,187,682	5,055,511,510
Education Finance Act (EFA)	1,808,471,883	1,837,691,461	1,823,529,757	1,863,332,621	12,630,193	12,629,906
Education Improvement Act (EIA)	669,628,202	654,942,396	670,993,722	713,105,074	803,856,912	892,629,644
Education Lottery	7,839,294	7,002,851	2,312,476	303,319	1,351,101	3,831,208
Revenues from Federal Sources	1,140,530,897	1,148,194,245	1,699,355,521	2,594,751,389	2,536,007,585	2,443,316,931
Revenues from Other Local Sources	184,504,153	211,534,218	229,382,547	209,350,354	215,582,947	216,515,307
Revenues from Special Purpose Districts	1,382,680,832	1,517,526,054	1,517,526,054	1,691,157,374	1,691,157,374	1,947,462,848
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	20,520,615,127	21,266,609,213	21,475,125,664	22,365,139,380	24,103,793,985	27,630,689,857
Administration	5,443,957,199	5,658,542,730	5,927,920,854	6,372,176,219	7,015,543,915	7,600,094,254
Instruction	4,748,641,249	4,962,307,336	5,350,970,082	5,705,017,395	5,925,574,808	6,365,138,447
Public Safety	2,044,509,669	2,145,845,069	2,272,327,300	2,322,031,361	2,611,757,733	3,745,337,662
Transportation	597,419,465	562,127,180	575,027,917	545,577,420	704,565,886	780,942,058
Health & Human Services	325,258,339	316,929,137	314,575,921	362,453,236	402,564,429	393,804,582
Environment & Housing	619,771,255	639,455,556	656,773,094	725,666,482	814,494,757	813,676,148
Recreation & Culture	499,787,721	484,729,505	481,254,397	547,820,748	616,592,776	710,878,571
Debt Service & Interest on Debt	2,245,947,066	2,393,318,243	2,030,628,707	1,933,892,270	1,937,538,458	2,487,849,983
Purchase of Land & Facility Construction	1,995,965,784	2,016,264,598	1,916,172,333	1,901,732,299	2,227,138,317	2,674,421,763
All Other	756,948,226	776,470,435	638,855,635	558,056,534	457,307,490	501,779,553
Special Purpose Districts	1,242,409,154	1,310,619,424	1,310,619,424	1,390,715,416	1,390,715,416	1,556,766,836

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

South Carolina - State Total

	FY 19	FY 20	FY 21	FY 22	FY 23*	FY 24*
Total Revenues (School District only)	11,756,150,101	12,518,858,837	12,773,541,446	13,746,395,681	14,438,823,486	16,549,951,489
Revenues from Local Sources	5,958,081,889	6,464,543,711	6,204,038,934	6,392,581,577	6,638,640,385	8,264,717,389
Current Property Taxes	3,813,925,835	4,019,312,767	4,236,017,904	4,489,095,564	4,721,521,887	5,107,754,196
Current Real & Personal Property Taxes	3,796,893,362	4,010,504,806	4,211,041,617	4,458,527,421	4,686,962,558	5,072,434,966
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	17,032,473	8,807,961	24,976,287	30,568,143	34,559,329	35,319,230
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 & Other Local Taxes	283,420,412	272,650,892	321,791,378	381,160,269	412,385,843	475,752,864
Licenses, Fees, Charges, & Bonds	1,860,735,642	2,172,580,052	1,646,229,652	1,522,325,744	1,504,732,655	2,681,210,329
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	348,146,151	278,488,728	115,583,515	183,726,477	454,429,078	579,515,722
Bonds & Leases	1,255,902,865	1,625,838,627	1,253,455,695	1,006,970,481	762,316,015	1,698,799,641
Miscellaneous	256,686,626	268,252,697	277,190,442	331,628,786	287,987,562	402,894,966
Revenues from State Sources	4,900,674,799	5,148,473,629	5,328,925,343	5,398,213,355	5,837,594,194	6,345,668,009
Reimbursements for Property Tax Relief - \$100,000 Residential	257,054,176	255,764,438	258,344,673	258,289,707	256,986,669	257,954,237
Homestead Exemption	110,111,507	113,550,562	112,868,291	115,190,488	114,140,208	113,978,749
Reimbursements for Property Tax Relief - Remaining Residential	716,727,766	737,716,942	764,181,172	809,427,374	842,597,609	932,226,277
\$2.5 Million Minimum Disbursement	10,231,078	8,981,423	8,376,263	8,322,497	4,575,497	5,302,327
State-Shared Taxes (Aid to Subdivisions)	17,771,517	20,650,358	20,826,755	19,922,159	20,289,457	21,847,096
Manufacturer's Depreciation Reimbursement	40,049,232	43,310,739	48,237,585	57,391,189	95,667,771	102,984,173
State Grants	1,262,790,143	1,468,862,459	1,619,254,649	1,552,928,927	3,685,498,777	4,002,284,392
Education Finance Act (EFA)	1,808,471,883	1,837,691,461	1,823,529,757	1,863,332,621	12,630,193	12,629,906
Education Improvement Act (EIA)	669,628,202	654,942,396	670,993,722	713,105,074	803,856,912	892,629,644
Education Lottery	7,839,294	7,002,851	2,312,476	303,319	1,351,101	3,831,208
Revenues from Federal Sources	897,393,414	905,841,496	1,240,577,169	1,955,600,750	1,962,588,907	1,939,566,091
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	11,844,304,134	12,393,802,131	12,235,565,805	12,926,595,661	13,686,644,824	15,377,093,612
Administration	3,905,397,771	4,005,650,584	4,059,502,827	4,567,496,545	4,983,118,223	5,437,393,905
Instruction	4,748,641,249	4,962,307,336	5,350,970,082	5,705,017,395	5,925,574,808	6,365,138,447
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	18,843,913	18,467,719	16,850,432	20,558,847	26,032,187	28,466,055
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	7,106,637	6,282,567	6,473,100	7,833,198	8,452,662	10,111,598
Debt Service & Interest on Debt	1,371,863,529	1,594,014,158	1,266,421,319	1,244,406,695	1,296,718,896	1,671,686,569
Purchase of Land & Facility Construction	1,358,100,888	1,332,758,304	1,255,753,006	1,227,799,827	1,394,783,954	1,811,206,381
All Other	434,350,147	474,321,463	279,595,039	153,483,154	51,964,094	53,090,657

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 FY 23 and FY 24.

South Carolina - State Total

	FY 19	FY 20 ¹	FY 21 ²	FY 22 ³	FY 23 ⁴	FY 24 ⁵
Total Revenues (County only)	4,915,482,489	5,206,708,171	5,674,423,608	6,534,818,597	7,172,588,702	7,819,850,633
Revenues from Local Sources	4,127,584,450	4,377,199,453	4,637,423,800	5,318,457,770	4,995,177,663	5,310,335,096
Current Property Taxes	1,752,890,408	1,818,251,647	1,925,174,297	2,019,210,415	2,248,238,399	1,893,178,798
Current Real & Personal Property Taxes	1,538,952,023	1,607,736,092	1,693,120,662	1,789,459,718	1,855,527,509	1,692,038,688
Fee In Lieu of Property Tax	129,457,444	130,133,764	144,718,443	149,951,082	312,788,409	131,870,531
All Other	84,480,941	80,381,791	87,335,192	79,799,615	79,922,481	69,269,578
Local Option Sales Tax	339,936,006	360,035,247	373,157,047	430,049,907	625,790,795	604,038,395
Local Hospitality Tax	87,869,726	55,133,060	62,292,947	115,687,858	123,698,932	116,506,977
Local Accommodations Tax	35,948,021	28,153,694	34,917,328	49,244,512	52,165,112	49,818,825
Capital Projects & Other Local Taxes	523,253,171	573,184,996	668,044,501	763,333,165	801,437,778	649,385,572
Licenses, Fees, Charges, & Bonds	1,387,687,118	1,542,440,809	1,573,837,680	1,940,931,913	1,842,686,163	1,997,406,529
Licenses & Permits	150,713,257	169,935,842	201,965,967	230,139,543	220,105,462	208,608,054
Service Revenue & Charges	650,284,182	683,075,007	738,688,645	848,439,071	825,903,646	835,822,700
Bonds & Leases	344,365,173	454,430,576	442,144,593	575,908,200	285,222,499	401,025,852
Miscellaneous	242,324,506	234,999,384	191,038,475	286,445,099	511,454,556	551,949,923
Revenues from State Sources	553,986,019	563,436,217	588,162,695	663,425,312	997,387,613	1,329,054,329
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	67,224,921	68,891,927	71,794,686	74,266,082	75,127,964	78,327,986
\$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	248,140,925	237,544,743	259,435,348	271,594,099	307,704,432	349,973,709
State Grants	21,049,824	21,625,754	26,950,164	31,657,292	54,016,740	62,760,608
Education Finance Act (EFA)	217,570,349	235,373,793	229,982,497	285,907,839	560,538,477	837,992,027
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	155,721,952	172,347,779	351,251,917	448,020,508	376,826,640	317,198,062
Revenues from Other Local Sources	78,190,068	93,724,719	97,585,193	104,915,007	104,357,270	95,210,657
Total Expenditures (County only)	4,855,526,090	4,875,168,090	4,972,945,815	5,267,308,477	5,892,955,027	6,439,149,421
Administration	1,119,349,159	1,180,799,702	1,273,467,530	1,328,372,210	1,449,884,033	1,555,238,495
Instruction	0	0	0	0	0	0
Public Safety	1,254,221,085	1,340,142,991	1,388,211,946	1,455,485,990	1,626,396,623	1,834,681,258
Transportation	489,410,979	464,164,250	472,703,518	449,104,332	582,386,911	651,902,285
Health & Human Services	303,692,837	295,800,309	294,127,899	340,704,207	373,737,185	362,360,376
Environment & Housing	364,885,305	398,013,023	377,781,550	450,177,103	494,950,646	482,289,968
Recreation & Culture	269,832,261	239,706,194	259,492,046	284,122,457	314,839,260	359,083,112
Debt Service & Interest on Debt	661,235,187	549,705,856	487,949,185	397,291,624	365,639,702	501,130,417
Purchase of Land & Facility Construction	192,169,060	210,893,523	204,845,668	271,128,134	412,547,308	383,061,943
All Other	200,730,217	195,942,242	214,366,473	290,922,420	272,573,359	309,401,567

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

¹ FY 20: Allendale County did not report in FY 20. The most recent figures reported (FY 19) were used for the missing year.

² FY 21: Allendale and Orangeburg counties did not report in FY 21. The most recent figures reported were used for the missing years, FY 19 and FY 20, respectively.

³ FY 22: Hampton and Williamsburg counties did not report in FY 22. The most recent figures reported (FY 21) were used for the missing year.

⁴ FY 23: Williamsburg County did not report in FY 23. Beginning in FY 23, we will no longer utilize figures from the most recent report for the missing year.

⁵ FY 24: Allendale and Williamsburg counties did not report in FY 24. As of FY 23, we no longer utilize figures from the most recent report for the missing year.

South Carolina - State Total

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	2,584,818,766	2,770,375,382	2,859,000,329	2,922,432,226	3,642,895,428	3,899,509,230
Revenues from Local Sources	2,234,793,145	2,431,569,736	2,461,218,431	2,429,298,655	3,014,165,119	3,307,968,185
Current Property Taxes	668,287,688	707,695,287	759,233,077	694,984,218	908,073,231	925,933,614
Current Real & Personal Property Taxes	565,770,672	599,555,647	633,405,863	609,416,906	779,232,251	789,525,224
Fee In Lieu of Property Tax	15,903,992	17,713,520	14,090,892	14,528,906	21,068,109	21,923,806
All Other	86,613,024	90,426,120	111,736,322	71,038,406	107,772,871	114,484,584
Local Option Sales Tax	116,181,435	138,746,791	151,640,628	130,859,953	161,340,525	178,327,123
Local Hospitality Tax	136,958,441	141,816,589	154,645,848	206,540,859	242,029,439	250,164,098
Local Accommodations Tax	49,478,844	56,954,584	55,776,206	75,066,364	76,848,570	75,263,740
Capital Projects & Other Local Taxes	14,625,404	14,230,363	3,520,821	10,845,925	10,820,085	13,498,784
Licenses, Fees, Charges, & Bonds	1,249,261,333	1,372,126,122	1,336,401,851	1,311,001,336	1,615,053,269	1,864,780,826
Licenses & Permits	594,513,444	590,947,286	617,804,199	607,018,910	707,311,092	773,483,555
Service Revenue & Charges	327,105,494	312,469,621	312,819,603	337,406,166	366,636,733	416,392,616
Bonds & Leases	178,945,848	297,485,903	278,578,721	188,075,272	245,937,979	303,059,820
Miscellaneous	148,696,547	171,223,312	127,199,328	178,500,988	295,167,465	371,844,835
Revenues from State Sources	156,296,005	150,991,177	158,458,109	197,568,093	320,912,594	379,413,454
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	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	104,777,557	100,726,095	104,944,707	120,342,913	141,548,576	137,790,980
Manufacturer's Depreciation Reimbursement	2,139,453	2,117,257	2,024,962	2,368,313	5,263,595	6,779,252
State Grants	31,280,616	30,250,545	33,462,808	59,232,643	156,150,428	215,235,091
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	87,415,531	70,004,970	107,526,435	191,130,131	196,592,038	186,552,778
Revenues from Other Local Sources	106,314,085	117,809,499	131,797,354	104,435,347	111,225,677	121,304,650
Total Expenditures (Cities only)*	2,578,375,749	2,687,019,568	2,955,994,620	2,780,519,826	3,133,478,718	4,257,679,988
Administration	419,210,269	472,092,444	594,950,497	476,307,464	582,541,659	607,461,854
Instruction	0	0	0	0	0	0
Public Safety	790,288,584	805,702,078	884,115,354	866,545,371	985,361,110	1,910,656,404
Transportation	108,008,486	97,962,930	102,324,399	96,473,088	122,178,975	129,039,773
Health & Human Services	2,721,589	2,661,109	3,597,590	1,190,182	2,795,057	2,978,151
Environment & Housing	254,885,950	241,442,533	278,991,544	275,489,379	319,544,111	331,386,180
Recreation & Culture	222,848,823	238,740,744	215,289,251	255,865,093	293,300,854	341,683,861
Debt Service & Interest on Debt	212,848,350	249,598,229	276,258,203	292,193,951	275,179,860	315,032,997
Purchase of Land & Facility Construction	445,695,836	472,612,771	455,573,659	402,804,338	419,807,055	480,153,439
All Other	121,867,862	106,206,730	144,894,123	113,650,960	132,770,037	139,287,329

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	1,382,680,832	1,517,526,054	1,517,526,054	1,691,157,374	1,691,157,374	1,947,462,848
Total Expenditures (Special Purpose District Only)	1,242,409,154	1,310,619,424	1,310,619,424	1,390,715,416	1,390,715,416	1,556,766,836

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

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Property Taxes						
Total for School Districts, Counties, Cities, & Special Dist.	6,778,600,890	7,157,480,955	7,517,210,549	7,736,908,725	9,183,918,625	9,258,040,145
School District Total	3,813,925,835	4,019,312,767	4,236,017,904	4,489,095,564	4,721,521,887	5,107,754,196
County Total	1,752,890,408	1,818,251,647	1,925,174,297	2,019,210,415	2,248,238,399	1,893,178,798
Cities Total	668,287,688	707,695,287	759,233,077	694,984,218	908,073,231	925,933,614
Special Purpose District Total	543,496,959	612,221,254	596,785,271	533,618,528	1,306,085,108	1,331,173,538

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	26,534,241,787	28,003,337,065	29,626,795,728	31,349,407,002	33,245,735,493	36,200,062,210
Owner Occupied (4% assessment ratio)	9,070,923,061	9,686,460,806	10,389,524,747	11,054,485,816	11,753,205,831	12,821,642,761
Agricultural (Private) (4%)	112,623,587	116,875,509	117,612,067	118,449,781	90,898,087	92,114,828
Agricultural (Corporate) (6%)	17,344,613	27,279,687	29,698,976	29,521,254	28,677,817	34,087,047
Commercial/Rental (6%)	9,526,149,794	10,093,130,361	10,678,815,000	11,160,746,878	11,902,033,570	13,155,288,344
Personal Property (Vehicles) (6%)	2,351,022,169	2,417,748,332	2,560,611,052	2,770,882,073	2,976,514,381	3,254,717,805
Other Personal Property (10.5%)	346,152,839	374,015,829	389,253,576	428,956,163	466,871,252	514,833,106
Manufacturing (10.5%)	828,495,413	856,692,602	897,883,064	945,372,744	1,062,132,609	1,140,116,027
Utility (10.5%)	1,924,538,353	1,890,492,751	1,968,175,634	2,083,019,852	2,178,259,624	2,261,786,441
Business Personal (10.5%)	820,331,092	819,182,594	818,049,357	788,758,299	798,729,021	854,116,682
Motor Carrier (9.5%)	112,421,784	62,314,304	133,253,989	140,689,727	138,757,282	137,634,830
Fee-in-Lieu and Joint Industrial Park	1,424,239,082	1,659,144,290	1,643,918,266	1,828,524,415	1,849,656,019	1,933,724,339

Estimated Total Average Millage Rates	346.8	348.0	346.2	347.7	349.8	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Abbeville County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	59,200,019	59,013,901	62,522,533	103,811,751	77,188,806	110,916,384
Revenues from Local Sources	29,247,361	27,220,267	26,025,702	59,686,897	38,490,143	37,539,719
Current Property Taxes	16,962,649	15,751,724	17,093,194	18,940,643	19,746,335	20,662,616
Current Real & Personal Property Taxes	16,117,255	14,989,825	15,597,551	17,483,441	18,178,988	19,560,966
Fee In Lieu of Property Tax (only Counties and Cities)	35,960	47,735	644,804	543,504	483,072	30,837
All Other	809,434	714,164	850,839	913,698	1,084,275	1,070,813
Local Option Sales Tax	2,662,063	2,675,607	2,043,210	2,888,130	3,116,382	2,452,458
Local Hospitality Tax	210,250	209,892	0	221,089	220,523	0
Local Accommodations Tax	143,859	38,994	16,338	197,957	151,150	31,677
Capital Projects & Other Local Taxes	0	0	23,999	100,557	30,197	74,162
Licenses, Fees, Charges, & Bonds	9,268,540	8,544,050	6,848,961	37,338,521	15,225,556	14,318,806
Licenses & Permits	2,061,055	2,052,985	758,484	2,159,063	2,314,805	664,051
Service Revenue & Charges	5,506,397	5,238,718	5,371,136	7,127,785	7,674,743	5,472,118
Bonds & Leases	0	0	0	17,897,112	0	7,000,000
Miscellaneous	1,701,088	1,252,347	719,341	10,154,561	5,236,008	1,182,637
Revenues from State Sources	24,522,472	25,561,450	25,823,055	25,709,227	30,344,735	62,324,835
Reimbursements for Property Tax Relief - \$100,000 Residential	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,189,760
Homestead Exemption	1,573,938	1,575,381	1,497,731	1,577,063	1,721,192	702,622
Reimbursements for Property Tax Relief - Remaining Residential	2,389,892	2,615,268	2,404,690	2,303,223	2,503,946	3,955,318
\$2.5 Million Minimum Disbursement	0	13,614	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,708,899	1,620,382	1,724,668	2,153,713	2,122,385	2,610,914
Manufacturer's Depreciation Reimbursement	282,237	315,668	390,874	532,477	534,849	797,089
State Grants	6,615,449	7,987,448	8,839,060	7,861,033	19,104,702	49,787,219
Education Finance Act (EFA)	8,126,986	7,732,875	7,613,456	7,882,089	46,160	45,541
Education Improvement Act (EIA)	2,443,454	2,370,299	1,990,043	2,077,674	2,989,546	3,221,029
Education Lottery	59,662	8,560	40,578	0	0	15,344
Revenues from Federal Sources	4,129,593	4,271,381	8,761,025	16,779,702	6,984,482	6,398,276
Revenues from Other Local Sources	89,799	244,879	196,827	320,218	53,739	195,016
Revenues from Special Purpose Districts	1,210,794	1,715,924	1,715,924	1,315,707	1,315,707	4,458,538
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	54,994,586	56,942,863	57,239,691	88,848,928	84,504,837	104,083,064
Administration	18,879,367	20,440,664	21,251,245	37,155,377	33,060,246	31,166,547
Instruction	19,113,312	19,569,611	20,947,629	20,456,746	21,166,815	21,639,784
Public Safety	6,661,625	7,123,483	5,324,071	8,432,253	8,240,561	5,150,300
Transportation	1,109,359	812,613	608,366	1,016,935	2,140,563	1,748,046
Health & Human Services	1,727,622	2,269,929	2,137,460	2,189,652	2,267,304	2,267,304
Environment & Housing	26,879	29,129	29,280	684,211	754,625	0
Recreation & Culture	846,408	799,068	614,261	637,963	912,199	202,584
Debt Service & Interest on Debt	1,478,463	595,605	153,807	2,384,957	1,534,304	1,422,255
Purchase of Land & Facility Construction	97,489	295,926	450,881	10,468,699	9,068,086	34,840,419
All Other	3,887,832	3,817,263	4,533,119	4,106,728	4,044,727	3,774,988
Special Purpose Districts	1,169,660	1,189,572	1,189,572	1,315,407	1,315,407	1,870,837

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

Abbeville County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	37,530,929	35,938,098	40,043,086	67,255,357	46,216,951	84,397,899
Revenues from Local Sources	12,322,813	10,024,555	12,015,660	31,434,799	14,472,835	22,562,748
Current Property Taxes	10,113,155	8,394,442	9,882,931	10,533,830	11,028,344	12,341,609
Current Real & Personal Property Taxes	9,835,081	8,221,895	9,498,801	10,129,620	10,548,917	12,006,806
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	278,074	172,547	384,130	404,210	479,427	334,803
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 & Other Local Taxes	0	0	23,999	100,557	30,197	74,162
Licenses, Fees, Charges, & Bonds	2,209,658	1,630,113	2,108,730	20,800,412	3,414,294	10,146,977
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,586,721	1,271,618	1,698,027	2,537,551	2,918,380	2,511,773
Bonds & Leases	0	0	0	17,897,112	0	7,000,000
Miscellaneous	622,937	358,495	410,703	365,749	495,914	635,204
Revenues from State Sources	21,242,769	21,792,022	22,135,040	21,590,971	25,387,912	55,719,066
Reimbursements for Property Tax Relief - \$100,000 Residential	1,321,955	1,321,955	1,321,955	1,321,955	1,321,955	1,189,760
Homestead Exemption	853,247	838,431	843,666	801,562	966,301	0
Reimbursements for Property Tax Relief - Remaining Residential	2,389,892	2,615,268	2,404,690	2,303,223	2,503,946	3,955,318
\$2.5 Million Minimum Disbursement	0	13,614	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	31,963	31,963	31,963	42,034	296,099	63,926
Manufacturer's Depreciation Reimbursement	129,913	133,579	191,725	280,926	161,895	373,411
State Grants	5,885,697	6,725,478	7,696,964	6,881,508	17,102,010	46,854,737
Education Finance Act (EFA)	8,126,986	7,732,875	7,613,456	7,882,089	46,160	45,541
Education Improvement Act (EIA)	2,443,454	2,370,299	1,990,043	2,077,674	2,989,546	3,221,029
Education Lottery	59,662	8,560	40,578	0	0	15,344
Revenues from Federal Sources	3,965,347	4,121,521	5,892,386	14,229,587	6,356,204	6,116,085
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	35,264,665	35,784,659	38,189,472	60,139,081	52,334,213	78,207,628
Administration	14,715,782	15,196,056	16,746,119	27,068,017	20,814,916	20,372,600
Instruction	19,113,312	19,569,611	20,947,629	20,456,746	21,166,815	21,639,784
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	1,715	2,660	400	18,595	0	774
Debt Service & Interest on Debt	1,041,927	370,258	29,818	2,100,212	1,255,159	1,317,480
Purchase of Land & Facility Construction	96,739	294,976	450,281	10,429,600	9,068,086	34,840,419
All Other	298,620	351,098	15,225	65,911	29,237	36,571

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

Abbeville County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	14,996,115	16,285,511	19,816,178	24,475,862	21,983,174	22,004,380
Revenues from Local Sources	12,001,570	12,515,123	13,371,093	18,291,757	17,096,471	14,950,028
Current Property Taxes	6,026,488	6,458,420	7,097,951	7,543,203	7,876,279	8,321,007
Current Real & Personal Property Taxes	5,468,924	5,885,717	5,986,712	6,502,903	6,800,085	7,554,160
Fee In Lieu of Property Tax	35,960	47,735	644,804	539,134	478,307	30,837
All Other	521,604	524,968	466,435	501,166	597,887	736,010
Local Option Sales Tax	2,024,754	2,045,316	1,942,762	2,021,990	2,377,534	2,452,458
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	142,811	38,994	16,338	185,239	140,586	30,780
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,807,517	3,972,393	4,314,042	8,541,325	6,702,072	4,145,783
Licenses & Permits	340,424	362,485	467,796	550,012	682,726	638,005
Service Revenue & Charges	3,199,957	3,278,504	3,614,378	3,668,507	3,886,533	2,960,345
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	267,136	331,404	231,868	4,322,806	2,132,813	547,433
Revenues from State Sources	2,779,710	3,400,459	3,593,091	3,447,654	4,579,321	6,586,436
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	617,545	630,762	652,605	670,845	651,518	702,622
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)	1,403,560	1,327,609	1,649,340	1,898,657	1,572,101	2,546,988
Manufacturer's Depreciation Reimbursement	150,875	180,118	199,149	246,374	366,360	423,678
State Grants	607,730	1,261,970	1,091,997	631,778	1,989,342	2,913,149
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	159,820	149,860	2,689,591	2,548,879	307,382	282,191
Revenues from Other Local Sources	55,015	220,069	162,403	187,572	0	185,725
Total Expenditures (County only)	13,521,580	14,915,600	16,971,623	21,130,777	24,177,985	23,964,201
Administration	3,114,067	4,085,401	4,404,723	8,729,499	10,787,767	10,787,767
Instruction	0	0	0	0	0	0
Public Safety	4,216,595	4,355,519	4,592,345	5,540,564	5,150,301	5,150,300
Transportation	624,488	470,460	608,366	479,517	1,748,046	1,748,046
Health & Human Services	1,727,622	2,269,929	2,137,460	2,189,652	2,267,304	2,267,304
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	186,284	183,744	586,846	180,749	201,810	201,810
Debt Service & Interest on Debt	114,023	183,958	123,989	135,943	104,775	104,775
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	3,538,501	3,366,589	4,517,894	3,874,853	3,917,982	3,704,199

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

Abbeville County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	5,462,181	5,074,368	947,345	10,764,825	7,672,974	55,567
Revenues from Local Sources	4,922,978	4,680,589	638,949	9,960,341	6,920,837	26,943
Current Property Taxes	823,006	898,862	112,312	863,610	841,712	0
Current Real & Personal Property Taxes	813,250	882,213	112,038	850,918	829,986	0
Fee In Lieu of Property Tax	0	0	0	4,370	4,765	0
All Other	9,756	16,649	274	8,322	6,961	0
Local Option Sales Tax	637,309	630,291	100,448	866,140	738,848	0
Local Hospitality Tax	210,250	209,892	0	221,089	220,523	0
Local Accommodations Tax	1,048	0	0	12,718	10,564	897
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,251,365	2,941,544	426,189	7,996,784	5,109,190	26,046
Licenses & Permits	1,720,631	1,690,500	290,688	1,609,051	1,632,079	26,046
Service Revenue & Charges	719,719	688,596	58,731	921,727	869,830	0
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	811,015	562,448	76,770	5,466,006	2,607,281	0
Revenues from State Sources	499,993	368,969	94,924	670,602	377,502	19,333
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	103,146	106,188	1,460	104,656	103,373	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)	273,376	260,810	43,365	213,022	254,185	0
Manufacturer's Depreciation Reimbursement	1,449	1,971	0	5,177	6,594	0
State Grants	122,022	0	50,099	347,747	13,350	19,333
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	4,426	0	179,048	1,236	320,896	0
Revenues from Other Local Sources	34,784	24,810	34,424	132,646	53,739	9,291
Total Expenditures (Cities only)*	5,038,681	5,053,032	889,024	6,263,663	6,677,232	40,398
Administration	1,049,518	1,159,207	100,403	1,357,861	1,457,563	6,180
Instruction	0	0	0	0	0	0
Public Safety	2,445,030	2,767,964	731,726	2,891,689	3,090,260	0
Transportation	484,871	342,153	0	537,418	392,517	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	26,879	29,129	29,280	684,211	754,625	0
Recreation & Culture	658,409	612,664	27,015	438,619	710,389	0
Debt Service & Interest on Debt	322,513	41,389	0	148,802	174,370	0
Purchase of Land & Facility Construction	750	950	600	39,099	0	0
All Other	50,711	99,576	0	165,964	97,508	34,218

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	1,210,794	1,715,924	1,715,924	1,315,707	1,315,707	4,458,538
Total Expenditures (Special Purpose District Only)	1,169,660	1,189,572	1,189,572	1,315,407	1,315,407	1,870,837

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	17,726,655	16,528,638	17,888,193	19,765,979	20,625,172	21,627,004
School District Total	10,113,155	8,394,442	9,882,931	10,533,830	11,028,344	12,341,609
County Total	6,026,488	6,458,420	7,097,951	7,543,203	7,876,279	8,321,007
Cities Total	823,006	898,862	112,312	863,610	841,712	0
Special Purpose District Total	764,006	776,914	794,999	825,336	878,837	964,388

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	66,292,181	67,477,829	70,781,401	73,394,864	81,287,864	85,714,702
Owner Occupied (4% assessment ratio)	25,626,000	26,104,830	26,811,680	27,542,940	32,467,700	34,415,610
Agricultural (Private) (4%)	1,223,470	1,227,490	1,239,820	1,256,120	1,084,640	1,083,480
Agricultural (Corporate) (6%)	255,710	254,450	252,860	250,500	245,600	240,460
Commercial/Rental (6%)	14,564,655	14,631,439	14,979,886	15,651,613	18,055,936	19,300,377
Personal Property (Vehicles) (6%)	8,317,449	8,450,365	9,469,140	9,731,805	10,321,004	11,013,995
Other Personal Property (10.5%)	781,340	857,188	814,927	1,073,460	1,135,703	1,241,751
Manufacturing (10.5%)	3,726,814	4,211,350	4,076,280	4,356,470	4,290,410	4,957,090
Utility (10.5%)	8,287,770	8,596,730	8,539,140	8,607,599	9,172,986	9,178,570
Business Personal (10.5%)	1,321,564	1,239,554	1,294,984	1,545,894	1,385,134	1,247,954
Motor Carrier (9.5%)	1,244,215	655,256	1,729,388	1,952,403	2,056,285	1,983,613
Fee-in-Lieu and Joint Industrial Park	943,194	1,249,177	1,573,296	1,426,060	1,072,466	1,051,802

Estimated Total Average Millage Rates	379.3	376.1	384.6	387.7	378.5	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Aiken County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	722,013,829	571,200,211	576,739,177	619,365,562	831,983,478	763,118,701
Revenues from Local Sources	513,612,498	357,118,762	343,582,017	374,840,248	442,976,899	454,035,262
Current Property Taxes	157,291,394	164,228,101	169,500,909	181,299,445	191,575,973	207,101,896
Current Real & Personal Property Taxes	149,394,402	156,182,051	158,778,145	169,402,712	181,662,873	196,754,311
Fee In Lieu of Property Tax (only Counties and Cities)	4,755,749	5,038,211	6,258,937	6,854,032	5,297,863	5,337,760
All Other	3,141,243	3,007,839	4,463,827	5,042,701	4,615,237	5,009,825
Local Option Sales Tax	21,146	1,086,669	22,533	51,654	63,897	64,283
Local Hospitality Tax	3,211,699	1,770,852	3,366,494	4,067,182	4,576,560	4,953,657
Local Accommodations Tax	984,510	2,454,440	892,305	1,244,297	1,392,727	1,501,596
Capital Projects & Other Local Taxes	49,666,148	51,155,471	50,818,308	60,899,882	65,565,477	69,966,697
Licenses, Fees, Charges, & Bonds	302,437,601	136,423,229	118,981,468	127,277,788	179,802,265	170,447,133
Licenses & Permits	20,364,081	20,013,829	23,098,663	23,105,813	24,755,976	26,671,986
Service Revenue & Charges	47,705,736	53,687,614	57,566,484	59,803,781	67,318,918	78,520,517
Bonds & Leases	222,737,701	49,682,093	31,748,447	37,745,614	22,680,533	21,841,934
Miscellaneous	11,630,083	13,039,693	6,567,874	6,622,580	65,046,838	43,412,696
Revenues from State Sources	168,213,419	170,063,510	168,674,171	170,193,617	315,911,986	202,103,980
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	5,353,886	5,406,449	5,440,128	5,457,267	5,528,958	5,698,945
Reimbursements for Property Tax Relief - Remaining Residential	20,125,112	20,990,516	21,644,843	23,304,207	24,660,338	27,502,397
\$2.5 Million Minimum Disbursement	78,539	73,211	64,745	45,017	24,263	3,566
State-Shared Taxes (Aid to Subdivisions)	9,623,968	9,559,301	10,180,399	8,949,966	13,466,606	12,566,566
Manufacturer's Depreciation Reimbursement	622,354	655,114	686,457	760,442	1,321,869	1,381,062
State Grants	52,469,333	54,883,692	55,543,815	56,828,854	239,855,388	137,418,921
Education Finance Act (EFA)	58,018,148	57,966,373	54,303,539	54,332,752	338,710	328,501
Education Improvement Act (EIA)	13,774,579	12,225,028	12,659,071	12,367,612	22,567,710	9,056,269
Education Lottery	0	156,326	3,674	0	644	253
Revenues from Federal Sources	29,549,927	31,996,237	52,090,440	60,466,179	59,583,569	91,332,431
Revenues from Other Local Sources	3,190,782	3,782,970	4,153,817	4,951,327	4,596,833	5,964,275
Revenues from Special Purpose Districts	7,447,203	8,238,732	8,238,732	8,914,191	8,914,191	9,682,753
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	627,780,609	653,773,781	598,352,289	646,861,646	669,322,153	1,503,631,688
Administration	142,557,395	148,902,492	146,880,662	158,445,031	182,168,514	183,370,889
Instruction	137,270,626	143,982,518	161,332,141	153,753,130	158,735,133	177,992,602
Public Safety	49,189,845	51,540,084	55,309,706	63,264,685	60,798,563	850,249,121
Transportation	14,801,529	20,652,627	17,394,873	13,503,965	14,734,111	17,640,276
Health & Human Services	8,931,303	8,258,649	10,491,368	8,615,532	10,610,480	14,480,133
Environment & Housing	17,903,136	15,637,102	18,740,241	24,306,001	19,733,412	22,542,799
Recreation & Culture	19,155,250	19,724,340	16,585,863	16,146,820	16,448,751	19,729,200
Debt Service & Interest on Debt	54,253,276	81,017,860	51,762,929	72,791,140	69,192,962	63,653,366
Purchase of Land & Facility Construction	144,680,704	112,184,943	72,667,739	80,119,735	71,195,468	80,852,068
All Other	33,354,891	45,443,455	40,757,056	49,708,478	59,497,630	66,338,241
Special Purpose Districts	5,682,654	6,429,711	6,429,711	6,207,129	6,207,129	6,782,993

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

Aiken County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	515,356,918	325,870,114	337,060,336	358,288,843	419,181,427	419,359,957
Revenues from Local Sources	344,615,602	146,027,686	145,688,492	156,069,830	203,292,287	190,872,660
Current Property Taxes	91,299,270	95,120,172	96,616,337	102,650,920	110,349,955	117,734,971
Current Real & Personal Property Taxes	91,299,270	95,120,172	96,616,337	102,650,920	110,349,955	117,734,971
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 & Other Local Taxes	20,159,727	21,181,880	24,414,054	27,210,300	28,740,571	29,639,135
Licenses, Fees, Charges, & Bonds	233,156,605	29,725,634	24,658,101	26,208,610	64,201,761	43,498,554
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	8,705,405	8,300,005	2,539,698	4,469,375	12,721,930	17,331,339
Bonds & Leases	222,737,701	19,762,577	20,725,501	20,520,086	19,318,890	20,552,479
Miscellaneous	1,713,499	1,663,052	1,392,902	1,219,149	32,160,941	5,614,736
Revenues from State Sources	144,976,467	151,584,298	149,294,479	148,770,080	165,459,411	157,003,847
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	20,125,112	20,990,516	21,644,843	23,304,207	24,660,338	27,502,397
\$2.5 Million Minimum Disbursement	78,539	73,211	64,745	45,017	24,263	3,566
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	42,172,811	49,365,566	49,811,329	47,913,214	107,060,468	109,305,583
Education Finance Act (EFA)	58,018,148	57,966,373	54,303,539	54,332,752	338,710	328,501
Education Improvement Act (EIA)	13,774,579	12,225,028	12,659,071	12,367,612	22,567,710	9,056,269
Education Lottery	0	156,326	3,674	0	644	253
Revenues from Federal Sources	25,764,849	28,258,130	42,077,365	53,448,933	50,429,729	71,483,450
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	347,189,498	397,767,982	370,289,615	358,895,786	387,978,127	400,730,315
Administration	100,899,736	105,991,586	102,383,276	108,576,475	117,432,840	124,849,402
Instruction	137,270,626	143,982,518	161,332,141	153,753,130	158,735,133	177,992,602
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	210,099	239,845	535,378	232,889	238,122	67,346
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	139	0	0	0	0	0
Debt Service & Interest on Debt	44,474,130	42,188,104	42,624,789	44,681,615	45,842,410	49,100,105
Purchase of Land & Facility Construction	57,064,579	97,647,329	62,378,082	51,324,836	65,290,100	48,651,828
All Other	7,270,189	7,718,600	1,035,949	326,841	439,522	69,032

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

Aiken County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	121,104,100	154,816,807	145,397,212	149,469,747	297,419,959	220,382,322
Revenues from Local Sources	97,645,271	134,713,856	119,104,160	126,283,625	147,171,817	162,582,176
Current Property Taxes	47,946,343	50,012,225	51,840,957	55,956,705	56,978,219	63,493,097
Current Real & Personal Property Taxes	40,962,899	42,862,219	43,485,986	47,098,346	49,625,142	55,792,759
Fee In Lieu of Property Tax	4,755,749	5,038,211	6,200,071	6,801,066	5,108,293	5,140,802
All Other	2,227,695	2,111,795	2,154,900	2,057,293	2,244,784	2,559,536
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	218,992	171,633	226,061	291,178	307,934	308,297
Capital Projects & Other Local Taxes	19,956,938	20,733,710	24,305,410	26,755,919	31,212,205	29,714,775
Licenses, Fees, Charges, & Bonds	29,522,998	63,796,288	42,731,732	43,279,823	58,673,459	69,066,007
Licenses & Permits	2,464,440	2,353,368	3,163,482	3,977,470	3,757,631	4,143,723
Service Revenue & Charges	23,051,091	27,966,771	38,035,876	37,601,245	35,996,516	40,454,424
Bonds & Leases	0	29,919,516	0	0	2,310,336	278,330
Miscellaneous	4,007,467	3,556,633	1,532,374	1,701,108	16,608,976	24,189,530
Revenues from State Sources	17,400,511	14,150,431	14,209,026	16,364,394	145,226,618	38,435,101
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,934,849	1,968,687	1,991,492	2,029,759	2,068,051	2,213,145
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)	7,120,485	7,257,025	7,544,531	5,941,247	10,017,732	8,684,449
Manufacturer's Depreciation Reimbursement	602,836	628,284	667,265	738,286	1,281,684	1,335,215
State Grants	7,742,341	4,296,435	4,005,738	7,655,102	131,859,151	26,202,292
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,219,103	2,894,796	8,946,814	3,433,365	2,236,144	16,337,216
Revenues from Other Local Sources	2,839,215	3,057,724	3,137,212	3,388,363	2,785,380	3,027,829
Total Expenditures (County only)	125,076,025	167,189,375	143,189,321	154,983,442	179,885,245	204,709,635
Administration	31,055,179	30,834,097	31,371,277	36,814,612	50,168,827	42,307,372
Instruction	0	0	0	0	0	0
Public Safety	23,974,361	25,204,970	30,545,576	35,194,413	34,791,469	41,677,647
Transportation	8,775,431	11,472,167	9,559,861	7,679,215	8,076,479	7,997,923
Health & Human Services	8,721,204	8,018,804	9,955,990	8,382,643	10,107,841	14,128,356
Environment & Housing	8,775,106	8,315,896	9,450,349	8,502,091	9,407,235	8,781,942
Recreation & Culture	6,618,439	4,344,211	5,958,571	4,586,264	4,930,205	5,451,346
Debt Service & Interest on Debt	3,734,457	32,718,782	3,226,879	3,247,205	3,310,043	3,196,839
Purchase of Land & Facility Construction	9,015,696	10,879,918	5,149,343	3,648,349	2,412,011	18,098,267
All Other	24,406,152	35,400,530	37,971,475	46,928,650	56,681,135	63,069,943

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

Aiken County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	78,105,608	82,274,558	86,042,897	102,692,781	106,467,901	113,693,669
Revenues from Local Sources	71,351,625	76,377,220	78,789,365	92,486,793	92,512,795	100,580,426
Current Property Taxes	18,045,781	19,095,704	21,043,615	22,691,820	24,247,799	25,873,828
Current Real & Personal Property Taxes	17,132,233	18,199,660	18,675,822	19,653,446	21,687,776	23,226,581
Fee In Lieu of Property Tax	0	0	58,866	52,966	189,570	196,958
All Other	913,548	896,044	2,308,927	2,985,408	2,370,453	2,450,289
Local Option Sales Tax	21,146	1,086,669	22,533	51,654	63,897	64,283
Local Hospitality Tax	3,211,699	1,770,852	3,366,494	4,067,182	4,576,560	4,953,657
Local Accommodations Tax	765,518	2,282,807	666,244	953,119	1,084,793	1,193,299
Capital Projects & Other Local Taxes	9,549,483	9,239,881	2,098,844	6,933,663	5,612,701	10,612,787
Licenses, Fees, Charges, & Bonds	39,757,998	42,901,307	51,591,635	57,789,355	56,927,045	57,882,572
Licenses & Permits	17,899,641	17,660,461	19,935,181	19,128,343	20,998,345	22,528,263
Service Revenue & Charges	15,949,240	17,420,838	16,990,910	17,733,161	18,600,472	20,734,754
Bonds & Leases	0	0	11,022,946	17,225,528	1,051,307	1,011,125
Miscellaneous	5,909,117	7,820,008	3,642,598	3,702,323	16,276,921	13,608,430
Revenues from State Sources	5,836,441	4,328,781	5,170,666	5,059,143	5,225,957	6,665,032
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	759,259	777,984	788,858	767,730	801,129	826,022
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)	2,503,483	2,302,276	2,635,868	3,008,719	3,448,874	3,882,117
Manufacturer's Depreciation Reimbursement	19,518	26,830	19,192	22,156	40,185	45,847
State Grants	2,554,181	1,221,691	1,726,748	1,260,538	935,769	1,911,046
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	565,975	843,311	1,066,261	3,583,881	6,917,696	3,511,765
Revenues from Other Local Sources	351,567	725,246	1,016,605	1,562,964	1,811,453	2,936,446
Total Expenditures (Cities only)*	149,832,432	82,386,713	78,443,642	126,775,289	95,251,652	891,408,745
Administration	10,602,480	12,076,809	13,126,109	13,053,944	14,566,847	16,214,115
Instruction	0	0	0	0	0	0
Public Safety	25,215,484	26,335,114	24,764,130	28,070,272	26,007,094	808,571,474
Transportation	6,026,098	9,180,460	7,835,012	5,824,750	6,657,632	9,642,353
Health & Human Services	0	0	0	0	264,517	284,431
Environment & Housing	9,128,030	7,321,206	9,289,892	15,803,910	10,326,177	13,760,857
Recreation & Culture	12,536,672	15,380,129	10,627,292	11,560,556	11,518,546	14,277,854
Debt Service & Interest on Debt	6,044,689	6,110,974	5,911,261	24,862,320	20,040,509	11,356,422
Purchase of Land & Facility Construction	78,600,429	3,657,696	5,140,314	25,146,550	3,493,357	14,101,973
All Other	1,678,550	2,324,325	1,749,632	2,452,987	2,376,973	3,199,266

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

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

Aiken County

	FY 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	7,447,203	8,238,732	8,238,732	8,914,191	8,914,191	9,682,753
Total Expenditures (Special Purpose District Only)	5,682,654	6,429,711	6,429,711	6,207,129	6,207,129	6,782,993

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	159,290,421	166,287,071	171,607,270	183,379,650	193,735,615	209,418,241
School District Total	91,299,270	95,120,172	96,616,337	102,650,920	110,349,955	117,734,971
County Total	47,946,343	50,012,225	51,840,957	55,956,705	56,978,219	63,493,097
Cities Total	18,045,781	19,095,704	21,043,615	22,691,820	24,247,799	25,873,828
Special Purpose District Total	1,999,027	2,058,970	2,106,361	2,080,205	2,159,642	2,316,345

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	747,891,946	787,206,579	808,845,942	882,185,925	933,233,584	995,017,089
Owner Occupied (4% assessment ratio)	271,620,064	277,389,859	286,768,834	321,585,204	337,408,794	357,334,724
Agricultural (Private) (4%)	8,502,720	8,644,160	8,881,980	9,246,880	7,664,130	8,282,700
Agricultural (Corporate) (6%)	197,100	221,620	222,180	182,370	171,780	152,250
Commercial/Rental (6%)	202,679,625	211,757,832	218,716,129	247,304,614	267,039,017	285,153,427
Personal Property (Vehicles) (6%)	78,478,136	103,935,728	94,594,683	97,156,956	107,598,303	115,525,607
Other Personal Property (10.5%)	7,298,830	8,324,990	10,701,063	5,914,458	5,929,849	6,482,411
Manufacturing (10.5%)	52,881,091	49,215,303	51,612,579	53,806,672	52,679,157	54,616,572
Utility (10.5%)	67,412,880	65,997,689	67,590,126	68,772,095	72,692,862	88,500,220
Business Personal (10.5%)	22,427,310	24,351,708	23,539,700	28,207,150	32,391,400	31,489,510
Motor Carrier (9.5%)	2,009,722	891,381	2,917,542	3,282,942	3,428,849	3,444,316
Fee-in-Lieu and Joint Industrial Park	34,384,468	36,476,309	43,301,126	46,726,584	46,229,443	44,035,352

Estimated Total Average Millage Rates	266.9	267.1	267.1	262.2	262.2	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Allendale County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	36,591,702	33,777,161	34,727,667	37,816,479	35,590,746	51,969,605
Revenues from Local Sources	15,984,126	15,696,210	15,110,537	17,004,675	14,621,840	31,965,081
Current Property Taxes	11,343,594	10,727,008	11,486,542	11,584,751	10,533,339	12,699,574
Current Real & Personal Property Taxes	10,107,684	9,878,235	10,134,554	10,357,885	9,843,989	8,890,040
Fee In Lieu of Property Tax (only Counties and Cities)	684,111	341,813	501,202	419,674	230,811	3,338,940
All Other	551,799	506,960	850,786	807,192	458,539	470,594
Local Option Sales Tax	1,125,844	1,094,996	1,196,353	1,508,550	995,517	988,416
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	472,120	686,421	472,120	807,752	0	63,092
Licenses, Fees, Charges, & Bonds	3,042,568	3,187,785	1,955,522	3,103,622	3,092,984	18,213,999
Licenses & Permits	895,262	887,884	530,548	727,256	730,032	587,085
Service Revenue & Charges	1,583,075	1,545,473	1,055,003	1,361,479	1,318,034	2,023,644
Bonds & Leases	91,485	35,200	0	0	0	0
Miscellaneous	472,746	719,228	369,971	1,014,887	1,044,918	15,603,270
Revenues from State Sources	16,546,058	14,514,757	14,667,536	12,702,482	13,506,681	13,417,873
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	413,385	413,385	413,385	413,385	413,385	413,385
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	859,189	871,806	844,633	869,021	812,048	805,322
State-Shared Taxes (Aid to Subdivisions)	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	1,515,202	1,446,996	1,354,893	1,217,175	1,102,983	459,680
Education Finance Act (EFA)	171,874	256,389	407,769	832,521	1,662,954	1,523,489
Education Improvement Act (EIA)	4,729,652	4,919,739	5,137,164	2,983,378	5,545,665	6,505,456
Education Lottery	2,916,767	2,907,377	2,712,253	2,406,811	14,908	14,287
Education Lottery	3,361,504	1,072,588	1,152,028	1,415,859	1,454,738	1,196,254
Education Lottery	78,485	126,477	145,411	64,332	0	0
Revenues from Federal Sources	3,638,981	3,361,012	4,744,412	8,109,322	7,462,225	6,586,651
Revenues from Other Local Sources	205,182	205,182	205,182	0	0	0
Revenues from Special Purpose Districts	217,355	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	37,359,027	35,080,974	38,246,165	37,037,854	37,429,554	27,361,544
Administration	12,921,212	12,208,460	11,804,811	15,208,636	16,273,127	12,954,698
Instruction	8,519,508	7,604,629	8,373,859	8,601,433	9,338,939	8,681,299
Public Safety	5,226,117	5,468,160	4,889,644	3,515,217	3,412,117	1,084,118
Transportation	1,452,522	1,452,522	1,452,522	827,557	1,866,809	0
Health & Human Services	663,390	468,185	1,026,350	568,060	521,029	0
Environment & Housing	1,623,335	2,072,765	1,237,802	674,996	715,851	439,870
Recreation & Culture	3,817	3,817	3,817	106,858	157,957	0
Debt Service & Interest on Debt	2,053,591	2,044,411	2,011,665	1,989,118	2,003,847	1,459,984
Purchase of Land & Facility Construction	3,247,072	2,155,191	6,005,900	5,091,852	2,495,180	2,714,280
All Other	1,598,556	1,602,834	1,439,795	454,127	644,698	27,295
Special Purpose Districts	49,907	0	0	0	0	0

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

Allendale County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	22,794,032	20,408,884	21,990,668	25,183,917	24,575,231	41,035,194
Revenues from Local Sources	6,821,257	6,848,953	6,694,988	6,818,534	6,965,960	22,545,950
Current Property Taxes	6,088,667	5,893,159	6,325,097	6,335,655	5,973,991	5,357,713
Current Real & Personal Property Taxes	5,947,536	5,832,101	6,147,411	6,239,095	5,831,089	5,267,278
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	141,131	61,058	177,686	96,560	142,902	90,435
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	732,590	955,794	369,891	482,879	991,969	17,188,237
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	316,622	314,558	81,635	122,965	411,045	1,626,058
Bonds & Leases	91,485	0	0	0	0	0
Miscellaneous	324,483	641,236	288,256	359,914	580,924	15,562,179
Revenues from State Sources	12,386,852	10,353,453	10,598,252	10,483,051	10,948,380	11,944,246
Reimbursements for Property Tax Relief - \$100,000 Residential	413,385	413,385	413,385	413,385	413,385	413,385
Homestead Exemption	364,462	364,966	366,082	364,486	362,909	313,665
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	38,993	29,244	29,399	19,686	39,985
Manufacturer's Depreciation Reimbursement	96,679	167,786	264,543	609,899	976,442	961,214
State Grants	2,616,196	2,761,881	3,015,306	2,678,880	5,206,312	6,505,456
Education Finance Act (EFA)	2,916,767	2,907,377	2,712,253	2,406,811	14,908	14,287
Education Improvement Act (EIA)	3,361,504	1,072,588	1,152,028	1,415,859	1,454,738	1,196,254
Education Lottery	78,485	126,477	145,411	64,332	0	0
Revenues from Federal Sources	3,585,923	3,206,478	4,697,428	7,882,332	6,660,891	6,544,998
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	22,511,674	19,668,708	24,235,288	23,467,364	22,950,401	24,783,257
Administration	10,682,974	10,108,066	9,844,392	10,151,617	11,488,985	12,159,404
Instruction	8,519,508	7,604,629	8,373,859	8,601,433	9,338,939	8,681,299
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	1,353,425	1,374,651	1,372,161	1,362,160	1,365,615	1,377,579
Purchase of Land & Facility Construction	1,806,789	418,247	4,566,117	3,333,555	714,546	2,537,680
All Other	148,978	163,115	78,759	18,599	42,316	27,295

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

Allendale County

	FY 19	FY 20*	FY 21*	FY 22	FY 23	FY 24**
Total Revenues (County only)	10,206,292	9,869,011	10,417,986	8,968,437	8,580,522	8,702,477
Revenues from Local Sources	6,206,761	5,905,412	6,381,789	7,295,204	5,605,582	7,583,727
Current Property Taxes	4,452,142	4,231,259	4,473,176	4,504,420	4,096,539	6,893,762
Current Real & Personal Property Taxes	3,495,087	3,532,951	3,543,292	3,522,850	3,654,215	3,238,130
Fee In Lieu of Property Tax	684,111	341,813	426,016	380,553	191,690	3,320,699
All Other	272,944	356,495	503,868	601,017	250,634	334,933
Local Option Sales Tax	766,371	685,905	920,365	1,100,687	689,965	689,965
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	472,120	472,120	472,120	594,791	0	0
Licenses, Fees, Charges, & Bonds	516,128	516,128	516,128	1,095,306	819,078	0
Licenses & Permits	29,516	29,516	29,516	46,216	95,015	0
Service Revenue & Charges	476,970	476,970	476,970	495,982	354,851	0
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	9,642	9,642	9,642	553,108	369,212	0
Revenues from State Sources	3,749,265	3,713,333	3,785,931	1,673,233	2,242,839	1,118,750
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	355,578	367,075	375,107	363,686	352,126	394,932
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	1,206,634	1,145,797	1,155,740	828,427	864,848	161,543
Education Finance Act (EFA)	75,195	88,603	143,226	222,622	686,512	562,275
Education Improvement Act (EIA)	2,111,858	2,111,858	2,111,858	258,498	339,353	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	45,084	45,084	45,084	0	732,101	0
Revenues from Other Local Sources	205,182	205,182	205,182	0	0	0
Total Expenditures (County only)	12,051,073	12,051,073	12,051,073	8,673,372	12,045,932	0
Administration	1,412,007	1,412,007	1,412,007	4,333,256	4,064,960	0
Instruction	0	0	0	0	0	0
Public Safety	4,109,358	4,109,358	4,109,358	2,350,202	2,677,924	0
Transportation	1,452,522	1,452,522	1,452,522	485,835	1,866,809	0
Health & Human Services	468,185	468,185	468,185	292,050	206,629	0
Environment & Housing	1,237,802	1,237,802	1,237,802	288,472	344,824	0
Recreation & Culture	3,817	3,817	3,817	106,858	157,957	0
Debt Service & Interest on Debt	566,563	566,563	566,563	480,233	555,772	0
Purchase of Land & Facility Construction	1,439,783	1,439,783	1,439,783	0	1,568,675	0
All Other	1,361,036	1,361,036	1,361,036	336,466	602,382	0

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

*Allendale County did not submit reports for FY 20 and FY 21. The most recent figures reported (FY 19) were used for the missing years. Property Tax figures, however, were updated for both FY 20 and FY 21 using data from the SC Dept. of Revenue.

**Allendale County did not report in FY 24. As of FY 23, we no longer utilize figures from the most recent report for the missing year. Property Tax figures, however, were updated for FY 24 using data from the SC Dept. of Revenue.

Allendale County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	3,374,023	3,499,266	2,319,013	3,664,125	2,434,993	2,231,934
Revenues from Local Sources	2,956,108	2,941,845	2,033,760	2,890,937	2,050,298	1,835,404
Current Property Taxes	802,785	602,590	688,269	744,676	462,809	448,099
Current Real & Personal Property Taxes	665,061	513,183	443,851	595,940	358,685	384,632
Fee In Lieu of Property Tax	0	0	75,186	39,121	39,121	18,241
All Other	137,724	89,407	169,232	109,615	65,003	45,226
Local Option Sales Tax	359,473	409,091	275,988	407,863	305,552	298,451
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	0	214,301	0	212,961	0	63,092
Licenses, Fees, Charges, & Bonds	1,793,850	1,715,863	1,069,503	1,525,437	1,281,937	1,025,762
Licenses & Permits	865,746	858,368	501,032	681,040	635,017	587,085
Service Revenue & Charges	789,483	753,945	496,398	742,532	552,138	397,586
Bonds & Leases	0	35,200	0	0	0	0
Miscellaneous	138,621	68,350	72,073	101,865	94,782	41,091
Revenues from State Sources	409,941	447,971	283,353	546,198	315,462	354,877
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	139,149	139,765	103,444	140,849	97,013	96,725
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)	269,194	262,206	169,909	359,349	218,449	258,152
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	1,598	46,000	10,000	46,000	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	7,974	109,450	1,900	226,990	69,233	41,653
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (Cities only)*	2,746,373	3,361,193	1,959,804	4,897,118	2,433,221	2,578,287
Administration	826,231	688,387	548,412	723,763	719,182	795,294
Instruction	0	0	0	0	0	0
Public Safety	1,116,759	1,358,802	780,286	1,165,015	734,193	1,084,118
Transportation	0	0	0	341,722	0	0
Health & Human Services	195,205	0	558,165	276,010	314,400	0
Environment & Housing	385,533	834,963	0	386,524	371,027	439,870
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	133,603	103,197	72,941	146,725	82,460	82,405
Purchase of Land & Facility Construction	500	297,161	0	1,758,297	211,959	176,600
All Other	88,542	78,683	0	99,062	0	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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	217,355	0	0	0	0	0
Total Expenditures (Special Purpose District Only)	49,907	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 every other year.

Property Taxes

Total Property Taxes	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	11,343,594	10,727,008	11,486,542	11,584,751	10,533,339	24,806,150
School District Total	6,088,667	5,893,159	6,325,097	6,335,655	5,973,991	5,357,713
County Total	4,452,142	4,231,259	4,473,176	4,504,420	4,096,539	6,893,762
Cities Total	802,785	602,590	688,269	744,676	462,809	448,099
Special Purpose District Total	0	0	0	0	0	12,106,577

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	23,812,022	25,355,566	26,146,114	27,022,388	27,541,540	32,079,576
Owner Occupied (4% assessment ratio)	3,566,630	3,608,750	3,651,080	3,659,680	3,665,370	3,668,200
Agricultural (Private) (4%)	1,063,000	1,552,200	1,494,060	1,511,980	1,399,100	1,407,350
Agricultural (Corporate) (6%)	528,620	819,200	767,420	771,220	747,150	747,080
Commercial/Rental (6%)	3,148,820	3,193,563	3,227,261	3,288,270	5,133,790	3,441,290
Personal Property (Vehicles) (6%)	1,809,022	1,795,099	1,908,076	1,958,511	2,115,163	2,153,797
Other Personal Property (10.5%)	82,620	90,220	72,660	106,460	112,860	114,800
Manufacturing (10.5%)	7,347,860	6,931,290	6,896,570	7,747,840	6,554,880	7,525,660
Utility (10.5%)	5,579,606	5,368,282	5,731,869	5,514,865	5,807,620	5,592,070
Business Personal (10.5%)	514,120	507,350	596,593	567,323	586,501	513,947
Motor Carrier (9.5%)	49,004	21,201	73,563	34,508	57,684	467,791
Fee-in-Lieu and Joint Industrial Park	122,720	1,468,411	1,726,962	1,861,731	1,361,422	6,447,591

Estimated Total Average Millage Rates	601.1	603.8	606.9	605.9	607.2	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Anderson County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	628,194,307	780,435,493	670,939,629	733,951,285	875,946,704	868,795,376
Revenues from Local Sources	298,480,056	451,402,070	318,813,560	331,064,575	447,208,415	406,392,443
Current Property Taxes	168,707,622	186,371,630	188,521,867	196,167,692	209,798,984	240,481,974
Current Real & Personal Property Taxes	161,615,233	178,510,929	179,051,723	188,835,076	202,354,409	232,088,295
Fee In Lieu of Property Tax (only Counties and Cities)	3,020,804	4,152,710	4,107,316	4,045,134	4,032,120	4,157,906
All Other	4,071,585	3,707,991	5,362,828	3,287,482	3,412,455	4,235,773
Local Option Sales Tax	0	0	0	0	597,637	387,437
Local Hospitality Tax	3,835,888	3,724,108	4,196,917	4,737,926	5,289,939	5,594,523
Local Accommodations Tax	1,122,065	78,630	1,021,301	1,459,817	1,638,417	1,880,073
Capital Projects & Other Local Taxes	31,253,924	23,849,510	37,138,888	40,316,679	42,999,710	32,918,823
Licenses, Fees, Charges, & Bonds	93,560,557	237,378,192	87,934,587	88,382,461	186,883,728	125,129,613
Licenses & Permits	18,595,691	19,914,202	20,853,744	22,318,079	22,870,764	24,570,135
Service Revenue & Charges	33,908,153	31,995,097	22,935,025	28,067,214	40,021,889	48,655,631
Bonds & Leases	20,294,303	167,381,250	11,617,285	13,520,784	94,486,122	20,317,508
Miscellaneous	20,762,410	18,087,643	32,528,533	24,476,384	29,504,953	31,586,339
Revenues from State Sources	239,152,430	240,062,209	246,730,174	258,595,055	286,278,990	300,124,362
Reimbursements for Property Tax Relief - \$100,000 Residential	7,970,928	7,970,928	7,970,928	7,970,928	7,970,928	7,970,974
Homestead Exemption	8,816,482	8,608,988	9,108,983	9,206,665	9,266,093	9,479,029
Reimbursements for Property Tax Relief - Remaining Residential	24,152,677	25,158,325	26,251,706	27,849,496	29,522,149	33,196,778
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	10,714,493	10,194,006	13,030,691	12,908,832	12,779,095	13,391,206
Manufacturer's Depreciation Reimbursement	3,825,359	4,023,170	5,033,697	5,576,274	6,863,518	10,475,560
State Grants	80,227,595	85,109,408	83,712,539	89,711,190	183,488,712	189,146,854
Education Finance Act (EFA)	84,488,345	83,566,189	82,724,955	84,954,837	520,748	540,419
Education Improvement Act (EIA)	18,728,704	14,880,012	18,666,933	20,412,627	34,047,203	35,782,282
Education Lottery	227,847	551,183	229,742	4,206	544	141,260
Revenues from Federal Sources	46,554,073	41,029,214	57,375,712	95,136,318	93,298,808	101,448,922
Revenues from Other Local Sources	880,102	1,013,890	1,092,073	844,434	849,588	934,743
Revenues from Special Purpose Districts	43,127,646	46,928,110	46,928,110	48,310,903	48,310,903	59,894,907
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	650,588,677	708,189,517	712,777,845	759,545,569	773,730,251	838,752,850
Administration	191,854,384	209,838,859	209,069,541	233,998,974	257,795,730	270,330,758
Instruction	180,085,798	188,642,413	203,546,041	216,740,363	230,159,158	245,687,505
Public Safety	54,751,127	60,452,470	62,497,049	60,997,791	68,837,562	71,823,897
Transportation	16,184,115	13,367,678	12,127,959	18,068,171	19,350,396	26,879,532
Health & Human Services	9,711,493	9,229,269	10,628,321	13,148,356	14,322,648	15,237,074
Environment & Housing	22,800,939	18,803,155	24,473,131	24,613,746	27,265,790	24,548,983
Recreation & Culture	14,030,735	12,235,388	16,283,422	21,260,486	17,151,522	20,723,728
Debt Service & Interest on Debt	46,512,354	64,621,873	52,172,477	52,639,865	55,463,338	61,667,616
Purchase of Land & Facility Construction	66,640,795	86,189,405	71,219,974	70,486,190	39,063,358	48,343,784
All Other	13,492,623	7,257,291	13,208,214	10,237,763	6,966,885	9,898,830
Special Purpose Districts	34,524,314	37,551,716	37,551,716	37,353,864	37,353,864	43,611,143

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

Anderson County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	399,282,195	567,542,495	442,521,992	476,620,575	557,958,396	570,357,192
Revenues from Local Sources	162,601,701	324,291,428	183,004,667	187,206,959	243,183,097	231,327,711
Current Property Taxes	102,746,295	117,721,747	115,958,210	122,886,877	128,493,700	153,095,695
Current Real & Personal Property Taxes	101,927,477	117,323,127	114,739,149	121,623,465	127,057,347	151,351,150
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	818,818	398,620	1,219,061	1,263,412	1,436,353	1,744,545
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 & Other Local Taxes	31,253,924	23,849,510	37,138,888	40,316,679	42,999,710	32,918,823
Licenses, Fees, Charges, & Bonds	28,601,482	182,720,171	29,907,569	24,003,403	71,689,687	45,313,193
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	16,492,531	14,827,930	5,914,812	9,066,797	20,065,967	25,718,667
Bonds & Leases	3,048,230	159,299,326	2,838,222	3,497,129	39,291,027	6,519,314
Miscellaneous	9,060,721	8,592,915	21,154,535	11,439,477	12,332,693	13,075,212
Revenues from State Sources	203,620,238	208,939,728	215,842,681	220,875,247	241,743,343	260,624,918
Reimbursements for Property Tax Relief - \$100,000 Residential	7,970,928	7,970,928	7,970,928	7,970,928	7,970,928	7,970,974
Homestead Exemption	4,786,728	4,840,652	4,843,550	4,858,694	4,881,476	4,917,940
Reimbursements for Property Tax Relief - Remaining Residential	24,152,677	25,158,325	26,251,706	27,849,496	29,522,149	33,196,778
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	523,172	526,661	528,539	532,607	528,251	528,540
Manufacturer's Depreciation Reimbursement	2,553,368	2,429,519	3,471,586	3,908,814	5,863,277	7,152,225
State Grants	60,188,469	69,016,259	71,154,742	70,383,038	158,408,767	170,394,500
Education Finance Act (EFA)	84,488,345	83,566,189	82,724,955	84,954,837	520,748	540,419
Education Improvement Act (EIA)	18,728,704	14,880,012	18,666,933	20,412,627	34,047,203	35,782,282
Education Lottery	227,847	551,183	229,742	4,206	544	141,260
Revenues from Federal Sources	33,060,256	34,311,339	43,674,644	68,538,369	73,031,956	78,404,563
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	417,199,781	471,077,757	462,874,661	475,878,905	505,469,946	544,499,650
Administration	152,265,628	156,381,057	160,662,078	166,380,309	200,661,469	211,920,368
Instruction	180,085,798	188,642,413	203,546,041	216,740,363	230,159,158	245,687,505
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	46,118	45,865	146,575	49,871	49,649	159,851
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	76,163	67,840	240,770	234,497	522,624	504,814
Debt Service & Interest on Debt	35,130,103	50,214,467	40,028,670	41,864,443	46,472,606	49,453,684
Purchase of Land & Facility Construction	45,555,343	71,393,075	55,993,723	48,760,260	26,201,069	35,374,524
All Other	4,040,628	4,333,040	2,256,804	1,849,162	1,403,371	1,398,904

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

Anderson County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	131,804,209	104,611,099	126,746,681	139,066,840	202,930,138	157,108,292
Revenues from Local Sources	90,159,951	73,870,705	88,649,464	89,192,862	151,423,338	108,734,697
Current Property Taxes	48,300,233	49,858,380	53,095,199	55,220,704	60,480,382	64,727,263
Current Real & Personal Property Taxes	43,538,200	43,984,294	46,717,408	49,422,147	54,735,338	58,379,158
Fee In Lieu of Property Tax	2,971,698	4,098,089	4,099,159	4,033,468	4,022,050	4,157,906
All Other	1,790,335	1,775,997	2,278,632	1,765,089	1,722,994	2,190,199
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	1,085,277	0	948,457	1,316,578	1,348,815	1,533,972
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	40,774,441	24,012,325	34,605,808	32,655,580	89,594,141	42,473,462
Licenses & Permits	4,847,417	5,832,680	7,167,320	8,253,642	7,201,313	7,460,295
Service Revenue & Charges	11,246,302	11,261,311	11,349,586	13,288,256	13,630,329	14,323,263
Bonds & Leases	16,558,000	0	8,531,487	318,155	55,000,000	8,300,000
Miscellaneous	8,122,722	6,918,334	7,557,415	10,795,527	13,762,499	12,389,904
Revenues from State Sources	32,202,455	28,074,078	27,617,773	34,081,211	39,394,981	33,980,917
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	3,238,408	3,334,098	3,352,995	3,518,389	3,570,357	3,717,329
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)	8,653,019	8,729,932	10,765,907	10,771,177	10,286,331	11,011,595
Manufacturer's Depreciation Reimbursement	1,196,292	1,550,765	1,477,478	1,619,673	2,732,173	3,230,827
State Grants	19,114,736	14,459,283	12,021,393	18,171,972	22,806,120	16,021,166
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	8,991,229	2,203,948	10,000,131	15,392,716	11,506,580	13,756,750
Revenues from Other Local Sources	450,574	462,368	479,313	400,051	605,239	635,928
Total Expenditures (County only)	146,803,495	138,445,080	149,369,298	178,160,334	167,854,195	182,030,294
Administration	32,159,307	31,749,748	38,738,348	53,880,626	43,970,353	47,573,754
Instruction	0	0	0	0	0	0
Public Safety	34,937,284	38,246,384	40,365,846	40,524,539	43,326,790	47,228,491
Transportation	15,701,411	11,941,671	9,435,777	16,198,416	17,903,899	24,295,483
Health & Human Services	9,665,375	9,183,404	10,481,746	13,098,485	14,272,999	14,292,898
Environment & Housing	16,745,560	16,809,981	18,981,929	19,327,012	20,237,038	19,722,040
Recreation & Culture	8,728,309	9,147,037	9,588,132	9,534,275	11,216,525	12,558,977
Debt Service & Interest on Debt	9,905,936	6,763,656	6,756,989	5,754,192	5,343,236	8,451,578
Purchase of Land & Facility Construction	18,960,313	14,603,199	15,020,531	19,842,789	11,583,355	7,907,073
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	53,980,257	61,353,789	54,742,846	69,952,967	66,747,267	81,434,986
Revenues from Local Sources	45,718,404	53,239,937	47,159,429	54,664,754	52,601,980	66,330,035
Current Property Taxes	17,661,094	18,791,503	19,468,458	18,060,111	20,824,902	22,659,016
Current Real & Personal Property Taxes	16,149,556	17,203,508	17,595,166	17,789,464	20,561,724	22,357,987
Fee In Lieu of Property Tax	49,106	54,621	8,157	11,666	10,070	0
All Other	1,462,432	1,533,374	1,865,135	258,981	253,108	301,029
Local Option Sales Tax	0	0	0	0	597,637	387,437
Local Hospitality Tax	3,835,888	3,724,108	4,196,917	4,737,926	5,289,939	5,594,523
Local Accommodations Tax	36,788	78,630	72,844	143,239	289,602	346,101
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	24,184,634	30,645,696	23,421,210	31,723,478	25,599,900	37,342,958
Licenses & Permits	13,748,274	14,081,522	13,686,424	14,064,437	15,669,451	17,109,840
Service Revenue & Charges	6,169,320	5,905,856	5,670,627	5,712,161	6,325,593	8,613,701
Bonds & Leases	688,073	8,081,924	247,576	9,705,500	195,095	5,498,194
Miscellaneous	3,578,967	2,576,394	3,816,583	2,241,380	3,409,761	6,121,223
Revenues from State Sources	3,329,737	3,048,403	3,269,720	3,638,597	5,140,666	5,518,527
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	791,346	434,238	912,438	829,582	814,260	843,760
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	1,538,302	937,413	1,736,245	1,605,048	1,964,513	1,851,071
State Grants	75,699	42,886	84,633	47,787	88,068	92,508
Education Finance Act (EFA)	924,390	1,633,866	536,404	1,156,180	2,273,825	2,731,188
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	4,502,588	4,513,927	3,700,937	11,205,233	8,760,272	9,287,609
Revenues from Other Local Sources	429,528	551,522	612,760	444,383	244,349	298,815
Total Expenditures (Cities only)*	52,061,087	61,114,964	62,982,170	68,152,466	63,052,246	68,611,763
Administration	7,429,449	21,708,054	9,669,115	13,738,039	13,163,908	10,836,636
Instruction	0	0	0	0	0	0
Public Safety	19,813,843	22,206,086	22,131,203	20,473,252	25,510,772	24,595,406
Transportation	482,704	1,426,007	2,692,182	1,869,755	1,446,497	2,584,049
Health & Human Services	0	0	0	0	0	784,325
Environment & Housing	6,055,379	1,993,174	5,491,202	5,286,734	7,028,752	4,826,943
Recreation & Culture	5,226,263	3,020,511	6,454,520	11,491,714	5,412,373	7,659,937
Debt Service & Interest on Debt	1,476,315	7,643,750	5,386,818	5,021,230	3,647,496	3,762,354
Purchase of Land & Facility Construction	2,125,139	193,131	205,720	1,883,141	1,278,934	5,062,187
All Other	9,451,995	2,924,251	10,951,410	8,388,601	5,563,514	8,499,926

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	43,127,646	46,928,110	46,928,110	48,310,903	48,310,903	59,894,907
Total Expenditures (Special Purpose District Only)	34,524,314	37,551,716	37,551,716	37,353,864	37,353,864	43,611,143

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	173,176,206	190,999,607	193,450,558	201,617,302	216,171,259	247,700,990
School District Total	102,746,295	117,721,747	115,958,210	122,886,877	128,493,700	153,095,695
County Total	48,300,233	49,858,380	53,095,199	55,220,704	60,480,382	64,727,263
Cities Total	17,661,094	18,791,503	19,468,458	18,060,111	20,824,902	22,659,016
Special Purpose District Total	4,468,584	4,627,977	4,928,691	5,449,610	6,372,275	7,219,016

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	855,765,290	890,851,870	946,202,997	951,169,120	1,162,983,986	1,172,798,430
Owner Occupied (4% assessment ratio)	323,272,047	334,800,757	348,287,597	366,782,277	439,049,200	464,335,170
Agricultural (Private) (4%)	3,013,050	3,202,080	3,298,270	3,379,170	1,654,000	1,667,360
Agricultural (Corporate) (6%)	13,420	11,880	11,880	12,150	12,150	12,150
Commercial/Rental (6%)	234,556,432	240,433,192	250,064,290	258,815,950	293,189,900	311,139,870
Personal Property (Vehicles) (6%)	94,375,569	95,885,970	100,414,014	107,941,080	119,160,125	134,031,733
Other Personal Property (10.5%)	8,685,780	6,916,151	11,911,140	10,904,549	11,955,996	14,688,795
Manufacturing (10.5%)	27,246,579	27,160,303	26,206,626	26,366,292	23,438,281	24,659,711
Utility (10.5%)	60,978,794	61,045,653	64,811,862	71,766,738	75,927,958	73,442,751
Business Personal (10.5%)	28,888,110	28,880,643	29,073,250	20,755,287	29,083,290	28,588,670
Motor Carrier (9.5%)	703,129	323,951	1,050,548	1,153,527	931,535	1,231,200
Fee-in-Lieu and Joint Industrial Park	74,032,380	92,191,290	111,073,520	83,292,100	168,581,551	119,001,020

Estimated Total Average Millage Rates	347.7	348.1	352.2	351.9	345.0	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Bamberg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	67,485,187	65,209,693	61,728,008	46,597,286	52,744,535	65,203,627
Revenues from Local Sources	42,029,520	39,807,074	35,053,921	20,856,004	22,146,175	30,231,403
Current Property Taxes	16,410,559	15,903,028	16,989,480	16,136,738	15,624,616	15,946,601
Current Real & Personal Property Taxes	15,289,447	14,809,835	15,357,132	14,852,686	14,737,398	15,073,833
Fee In Lieu of Property Tax (only Counties and Cities)	378,362	354,741	642,621	686,873	45,159	32,627
All Other	742,750	738,452	989,727	597,179	842,059	840,141
Local Option Sales Tax	1,275,658	1,343,341	1,221,988	711,471	1,178,726	1,125,436
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	7,414	0	3,236	0	0	0
Capital Projects & Other Local Taxes	944,495	999,180	1,123,944	1,139,768	1,323,984	1,261,574
Licenses, Fees, Charges, & Bonds	23,391,394	21,561,525	15,715,273	2,868,027	4,018,849	11,897,792
Licenses & Permits	949,232	864,666	911,962	99,781	631,697	622,696
Service Revenue & Charges	2,997,669	2,897,289	2,823,734	2,386,951	2,842,330	3,177,018
Bonds & Leases	18,860,393	17,094,368	11,566,897	144,457	41,859	2,502,700
Miscellaneous	584,100	705,202	412,680	236,838	502,963	5,595,378
Revenues from State Sources	19,882,694	19,866,859	19,119,876	18,923,471	20,906,149	26,541,675
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	824,003	823,997	823,997	789,056	823,997	741,597
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	1,523,947	1,484,202	1,491,804	1,398,878	1,470,342	1,448,756
State-Shared Taxes (Aid to Subdivisions)	1,466,610	1,536,095	1,593,533	1,766,397	1,840,340	2,071,202
Manufacturer's Depreciation Reimbursement	1,075,971	963,905	879,538	764,663	659,660	428,798
State Grants	1,310,776	1,291,947	1,399,406	1,030,917	1,205,726	1,271,228
Education Finance Act (EFA)	147,509	141,065	184,671	107,013	292,593	294,041
Education Improvement Act (EIA)	4,603,694	5,213,282	5,659,730	6,020,469	12,312,324	17,395,505
Education Lottery	6,536,423	5,551,661	5,290,696	5,191,388	31,743	31,259
Education Lottery	2,274,854	2,850,709	1,772,343	1,854,690	2,269,424	2,859,289
Education Lottery	118,907	9,996	24,158	0	0	0
Revenues from Federal Sources	5,000,396	4,847,314	7,049,925	6,817,808	9,511,733	8,335,665
Revenues from Other Local Sources	572,577	688,443	504,283	3	180,478	94,884
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	59,692,501	59,384,818	57,057,794	45,179,689	52,454,268	57,995,880
Administration	17,576,376	17,301,770	18,329,536	17,638,379	22,407,910	23,233,387
Instruction	13,604,972	13,671,458	15,447,159	15,839,977	15,882,037	16,953,060
Public Safety	4,518,074	5,208,393	5,767,047	3,272,688	5,129,521	5,502,009
Transportation	284,139	1,287,392	1,298,235	801,032	1,153,606	1,325,930
Health & Human Services	356,634	475,000	450,000	450,000	450,000	530,038
Environment & Housing	1,707,261	555,574	690,344	69,445	0	0
Recreation & Culture	112,213	216,457	151,571	148,496	181,109	117,743
Debt Service & Interest on Debt	952,483	838,825	10,208,350	2,000,074	1,966,363	2,065,321
Purchase of Land & Facility Construction	19,596,474	18,459,321	3,599,365	3,471,833	3,751,176	7,280,987
All Other	983,875	1,370,628	1,116,187	1,487,765	1,532,546	987,405
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	51,423,679	49,014,338	45,157,993	34,241,125	37,308,662	51,029,245
Revenues from Local Sources	29,408,285	27,132,831	21,964,608	10,331,883	10,742,069	18,765,380
Current Property Taxes	9,334,142	9,043,413	9,573,952	9,383,552	9,424,664	9,646,691
Current Real & Personal Property Taxes	9,160,912	8,943,412	9,326,648	9,142,790	9,058,534	9,273,616
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	173,230	100,001	247,304	240,762	366,130	373,075
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	20,074,143	18,089,418	12,390,656	948,331	1,317,405	9,118,689
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	886,889	757,937	664,331	787,403	1,048,579	1,344,011
Bonds & Leases	18,758,993	16,966,437	11,433,809	12,769	18,490	2,500,000
Miscellaneous	428,261	365,044	292,516	148,159	250,336	5,274,678
Revenues from State Sources	17,557,736	17,597,484	16,840,688	17,091,434	18,458,040	24,500,168
Reimbursements for Property Tax Relief - \$100,000 Residential	824,003	823,997	823,997	789,056	823,997	741,597
Homestead Exemption	773,702	779,165	776,458	770,099	785,080	767,725
Reimbursements for Property Tax Relief - Remaining Residential	1,466,610	1,536,095	1,593,533	1,766,397	1,840,340	2,071,202
\$2.5 Million Minimum Disbursement	1,075,971	963,905	879,538	764,663	659,660	428,798
State-Shared Taxes (Aid to Subdivisions)	56,980	56,980	56,980	57,912	56,980	58,508
Manufacturer's Depreciation Reimbursement	66,360	74,703	84,356	59,244	208,691	242,007
State Grants	4,363,926	4,950,273	5,538,629	5,837,985	11,782,125	17,299,783
Education Finance Act (EFA)	6,536,423	5,551,661	5,290,696	5,191,388	31,743	31,259
Education Improvement Act (EIA)	2,274,854	2,850,709	1,772,343	1,854,690	2,269,424	2,859,289
Education Lottery	118,907	9,996	24,158	0	0	0
Revenues from Federal Sources	4,457,658	4,284,023	6,352,697	6,817,808	8,108,553	7,763,697
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	47,198,964	46,192,328	42,220,169	35,538,765	38,560,123	44,052,315
Administration	13,218,066	13,090,147	13,507,298	13,593,808	16,949,869	17,709,023
Instruction	13,604,972	13,671,458	15,447,159	15,839,977	15,882,037	16,953,060
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	81,313	18,146	0	0	0	0
Debt Service & Interest on Debt	860,433	745,953	10,196,602	2,000,074	1,941,648	2,065,321
Purchase of Land & Facility Construction	19,130,769	18,459,321	2,789,905	3,471,833	3,751,176	7,280,987
All Other	303,411	207,303	279,205	633,073	35,393	43,924

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

Bamberg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	11,614,937	11,668,263	12,488,488	12,356,161	12,006,943	12,062,849
Revenues from Local Sources	9,818,626	9,892,188	10,639,037	10,524,121	10,026,576	10,246,607
Current Property Taxes	6,361,827	6,205,903	6,783,757	6,753,186	6,014,730	6,138,302
Current Real & Personal Property Taxes	5,476,281	5,273,473	5,503,157	5,709,896	5,518,069	5,662,615
Fee In Lieu of Property Tax	366,405	349,524	635,190	686,873	25,768	12,868
All Other	519,141	582,906	645,410	356,417	470,893	462,819
Local Option Sales Tax	736,350	814,599	813,082	711,471	765,109	753,781
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	944,495	999,180	1,123,944	1,139,768	1,323,984	1,261,574
Licenses, Fees, Charges, & Bonds	1,775,954	1,872,506	1,918,254	1,919,696	1,922,753	2,092,950
Licenses & Permits	96,665	101,596	100,612	99,781	133,788	106,095
Service Revenue & Charges	1,498,536	1,555,349	1,606,428	1,599,548	1,628,194	1,663,455
Bonds & Leases	101,400	127,931	133,088	131,688	23,369	2,700
Miscellaneous	79,353	87,630	78,126	88,679	137,402	320,700
Revenues from State Sources	1,772,950	1,772,492	1,849,448	1,832,037	1,857,914	1,811,292
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	631,971	619,996	637,936	628,779	640,879	637,087
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)	911,380	902,292	1,000,614	973,005	1,003,398	1,026,449
Manufacturer's Depreciation Reimbursement	71,159	64,739	89,797	47,769	83,902	52,034
State Grants	158,440	185,465	121,101	182,484	129,735	95,722
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	16,409	3,580	0	0	0	0
Revenues from Other Local Sources	6,952	0	0	3	122,453	4,950
Total Expenditures (County only)	8,112,581	9,048,806	9,652,913	9,640,924	11,505,147	12,720,466
Administration	3,294,800	3,250,882	3,557,042	4,044,571	4,441,585	5,132,142
Instruction	0	0	0	0	0	0
Public Safety	2,544,267	3,239,785	3,379,646	3,272,688	4,375,134	4,671,132
Transportation	0	1,054,983	1,221,018	801,032	1,153,606	1,325,930
Health & Human Services	356,634	475,000	450,000	450,000	450,000	530,038
Environment & Housing	1,266,321	90,910	98,447	69,445	0	0
Recreation & Culture	0	154,400	146,995	148,496	181,109	117,743
Debt Service & Interest on Debt	0	0	0	0	24,715	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	650,559	782,846	799,765	854,692	878,998	943,481

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

Bamberg County

	FY 19	FY 20	FY 21	FY 22**	FY 23	FY 24
Total Revenues (Cities only)*	4,446,571	4,527,092	4,081,527	0	3,428,930	2,111,533
Revenues from Local Sources	2,802,609	2,782,055	2,450,276	0	1,377,530	1,219,416
Current Property Taxes	714,590	653,712	631,771	0	185,222	161,608
Current Real & Personal Property Taxes	652,254	592,950	527,327	0	160,795	137,602
Fee In Lieu of Property Tax	11,957	5,217	7,431	0	19,391	19,759
All Other	50,379	55,545	97,013	0	5,036	4,247
Local Option Sales Tax	539,308	528,742	408,906	0	413,617	371,655
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	7,414	0	3,236	0	0	0
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,541,297	1,599,601	1,406,363	0	778,691	686,153
Licenses & Permits	852,567	763,070	811,350	0	497,909	516,601
Service Revenue & Charges	612,244	584,003	552,975	0	165,557	169,552
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	76,486	252,528	42,038	0	115,225	0
Revenues from State Sources	552,008	496,883	429,740	0	590,195	230,215
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	118,274	85,041	77,410	0	44,383	43,944
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)	342,416	332,675	341,812	0	145,348	186,271
Manufacturer's Depreciation Reimbursement	9,990	1,623	10,518	0	0	0
State Grants	81,328	77,544	0	0	400,464	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	526,329	559,711	697,228	0	1,403,180	571,968
Revenues from Other Local Sources	565,625	688,443	504,283	0	58,025	89,934
Total Expenditures (Cities only)*	4,380,956	4,143,684	5,184,712	0	2,388,998	1,223,099
Administration	1,063,510	960,741	1,265,196	0	1,016,456	392,222
Instruction	0	0	0	0	0	0
Public Safety	1,973,807	1,968,608	2,387,401	0	754,387	830,877
Transportation	284,139	232,409	77,217	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	440,940	464,664	591,897	0	0	0
Recreation & Culture	30,900	43,911	4,576	0	0	0
Debt Service & Interest on Debt	92,050	92,872	11,748	0	0	0
Purchase of Land & Facility Construction	465,705	0	809,460	0	0	0
All Other	29,905	380,479	37,217	0	618,155	0

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

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

**No cities reported in FY 22.

Bamberg County

	FY 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	16,410,559	15,903,028	16,989,480	16,136,738	15,624,616	15,946,601
School District Total	9,334,142	9,043,413	9,573,952	9,383,552	9,424,664	9,646,691
County Total	6,361,827	6,205,903	6,783,757	6,753,186	6,014,730	6,138,302
Cities Total	714,590	653,712	631,771	0	185,222	161,608
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	32,093,820	31,474,999	32,220,247	32,885,859	32,655,374	32,914,880
Owner Occupied (4% assessment ratio)	8,819,780	8,901,210	9,021,220	9,211,380	9,476,360	9,726,980
Agricultural (Private) (4%)	2,033,600	2,040,330	2,040,020	2,053,040	1,623,570	1,621,590
Agricultural (Corporate) (6%)	3,500	3,500	3,500	3,500	3,500	3,500
Commercial/Rental (6%)	6,618,960	6,768,660	6,925,200	7,188,181	7,213,340	7,417,711
Personal Property (Vehicles) (6%)	4,229,120	3,865,640	4,018,218	4,091,622	4,219,716	4,521,670
Other Personal Property (10.5%)	244,250	280,795	131,943	214,420	269,375	289,550
Manufacturing (10.5%)	2,099,560	1,981,710	1,921,310	1,898,310	1,404,210	1,656,710
Utility (10.5%)	5,995,660	5,907,465	5,869,139	6,352,886	6,643,450	6,643,820
Business Personal (10.5%)	1,034,730	923,520	746,117	762,390	690,300	1,020,480
Motor Carrier (9.5%)	1,014,560	446,669	1,443,680	1,001,330	1,062,176	0
Fee-in-Lieu and Joint Industrial Park	100	355,500	99,900	108,800	49,377	12,869

Estimated Total Average Millage Rates	689.9	680.4	675.6	675.8	672.6	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Barnwell County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	74,565,059	78,253,403	76,732,786	87,658,855	94,620,955	93,192,962
Revenues from Local Sources	33,689,179	37,800,811	34,895,813	36,185,545	34,944,258	36,121,662
Current Property Taxes	18,362,743	19,146,714	20,239,227	22,223,614	20,371,588	21,265,779
Current Real & Personal Property Taxes	17,041,935	17,943,992	18,851,634	19,603,637	18,632,666	19,453,930
Fee In Lieu of Property Tax (only Counties and Cities)	347,647	437,362	376,485	1,751,154	810,706	862,495
All Other	973,161	765,360	1,011,108	868,823	928,216	949,354
Local Option Sales Tax	3,432,582	3,788,254	2,281,227	2,501,488	2,200,192	2,451,182
Local Hospitality Tax	304,010	312,710	295,319	336,412	357,720	397,928
Local Accommodations Tax	59,773	60,700	21,366	50,104	23,700	25,527
Capital Projects & Other Local Taxes	2,048,912	3,612,835	1,893,693	2,769,977	3,308,259	2,354,857
Licenses, Fees, Charges, & Bonds	9,481,159	10,879,598	10,164,981	8,303,950	8,682,799	9,626,389
Licenses & Permits	2,178,908	2,243,285	1,665,181	1,698,335	1,911,500	1,489,471
Service Revenue & Charges	3,780,891	4,162,362	4,296,136	2,556,828	2,873,697	3,501,389
Bonds & Leases	1,790,239	2,554,205	2,063,840	1,830,973	1,296,808	1,441,762
Miscellaneous	1,731,121	1,919,746	2,139,824	2,217,814	2,600,794	3,193,767
Revenues from State Sources	31,262,358	31,018,252	30,570,872	30,648,160	39,102,450	38,331,560
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	953,755	1,013,537	1,013,537	1,013,537	1,013,537	971,965
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	1,176,389	1,291,502	1,450,204	1,285,084	1,328,724	1,291,027
State-Shared Taxes (Aid to Subdivisions)	1,967,683	1,959,618	2,452,860	2,788,179	2,890,308	3,311,805
Manufacturer's Depreciation Reimbursement	339,498	157,081	45,089	0	0	0
State Grants	1,577,504	1,668,837	1,690,449	1,710,347	1,615,341	1,832,648
Education Finance Act (EFA)	519,618	786,968	558,009	849,497	639,786	583,955
Education Improvement Act (EIA)	9,618,730	10,171,971	11,120,651	10,948,914	26,980,311	26,183,996
Education Lottery	10,962,092	10,354,760	9,776,342	9,336,108	56,221	56,529
Education Lottery	4,043,965	3,301,146	2,433,731	2,716,494	4,578,222	4,099,635
Education Lottery	103,124	312,832	30,000	0	0	0
Revenues from Federal Sources	9,522,017	9,401,421	11,216,533	20,793,857	20,482,118	18,705,637
Revenues from Other Local Sources	91,505	32,919	49,568	31,293	92,129	34,103
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	74,968,191	85,200,826	79,068,689	84,105,828	94,129,412	101,484,198
Administration	27,111,292	27,402,927	26,398,069	30,416,997	32,151,564	35,118,646
Instruction	21,501,838	21,340,130	24,492,996	25,159,349	27,866,843	25,831,477
Public Safety	9,348,588	9,940,480	10,122,162	6,638,050	13,870,436	13,253,136
Transportation	2,457,348	1,976,816	2,812,488	1,814,349	2,146,621	8,951,737
Health & Human Services	1,425,474	203,446	1,620,240	1,393,130	1,350,271	1,511,366
Environment & Housing	2,318,488	2,172,305	2,379,455	3,482,882	4,049,465	4,642,673
Recreation & Culture	749,854	805,958	663,491	761,182	769,234	1,024,331
Debt Service & Interest on Debt	6,214,512	15,449,353	8,122,077	5,756,242	6,213,314	4,663,197
Purchase of Land & Facility Construction	2,466,017	5,078,342	1,807,389	3,778,207	1,315,023	3,333,046
All Other	1,374,780	831,069	650,322	4,905,440	4,396,641	3,154,589
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	49,707,317	50,430,982	50,997,507	61,452,559	60,582,188	60,140,013
Revenues from Local Sources	13,572,318	14,075,377	14,173,274	15,611,393	14,158,745	14,398,283
Current Property Taxes	10,032,513	10,451,894	11,243,764	11,932,181	11,083,478	11,568,998
Current Real & Personal Property Taxes	9,873,022	10,363,333	10,945,884	11,604,145	10,770,045	11,253,433
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	159,491	88,561	297,880	328,036	313,433	315,565
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 & Other Local Taxes	22,194	38,216	0	13,170	0	0
Licenses, Fees, Charges, & Bonds	3,517,611	3,585,267	2,929,510	3,666,042	3,075,267	2,829,285
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,174,573	849,333	435,935	603,915	1,054,111	1,764,766
Bonds & Leases	1,683,739	1,980,705	1,717,840	1,830,973	757,663	0
Miscellaneous	659,299	755,229	775,735	1,231,154	1,263,493	1,064,519
Revenues from State Sources	27,019,068	27,033,323	25,983,745	25,913,740	29,838,372	28,159,057
Reimbursements for Property Tax Relief - \$100,000 Residential	953,755	1,013,537	1,013,537	1,013,537	1,013,537	971,965
Homestead Exemption	568,341	942,190	849,544	664,218	645,289	588,388
Reimbursements for Property Tax Relief - Remaining Residential	1,967,683	1,959,618	2,452,860	2,788,179	2,890,308	3,311,805
\$2.5 Million Minimum Disbursement	339,498	157,081	45,089	0	0	0
State-Shared Taxes (Aid to Subdivisions)	66,380	67,783	66,350	66,380	61,710	66,381
Manufacturer's Depreciation Reimbursement	275,029	520,564	281,427	437,682	214,055	442,946
State Grants	7,739,201	8,403,812	9,034,865	8,891,142	20,379,030	18,621,408
Education Finance Act (EFA)	10,962,092	10,354,760	9,776,342	9,336,108	56,221	56,529
Education Improvement Act (EIA)	4,043,965	3,301,146	2,433,731	2,716,494	4,578,222	4,099,635
Education Lottery	103,124	312,832	30,000	0	0	0
Revenues from Federal Sources	9,115,931	9,322,282	10,840,488	19,927,426	16,585,071	17,582,673
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	47,482,719	47,505,531	48,494,551	55,753,681	57,370,412	58,455,375
Administration	21,914,060	21,418,360	20,374,807	25,300,816	26,229,613	29,750,770
Instruction	21,501,838	21,340,130	24,492,996	25,159,349	27,866,843	25,831,477
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	45,989	52,313	72,682	7,891	9,172	10,410
Debt Service & Interest on Debt	2,396,768	2,310,900	2,307,679	2,160,841	2,785,297	1,493,226
Purchase of Land & Facility Construction	1,479,684	2,160,448	1,118,765	3,110,897	466,340	1,363,623
All Other	144,380	223,380	127,622	13,887	13,147	5,869

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

Barnwell County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	18,253,810	18,079,544	19,497,755	18,647,973	26,363,087	25,405,994
Revenues from Local Sources	14,333,592	15,524,163	15,954,608	14,556,571	15,452,881	17,638,763
Current Property Taxes	6,808,840	7,153,581	7,698,555	8,975,547	8,196,889	8,685,067
Current Real & Personal Property Taxes	5,787,254	6,131,741	6,801,272	6,739,206	6,861,860	7,307,941
Fee In Lieu of Property Tax	316,914	437,105	292,390	1,751,154	793,707	790,476
All Other	704,672	584,735	604,893	485,187	541,322	586,650
Local Option Sales Tax	2,933,825	2,915,178	1,645,878	1,471,211	1,512,231	2,027,782
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	1,702,953	1,807,597	1,884,806	2,172,384	2,979,344	2,336,082
Licenses, Fees, Charges, & Bonds	2,887,974	3,647,807	4,725,369	1,937,429	2,764,417	4,589,832
Licenses & Permits	96,409	66,359	59,878	60,854	69,878	76,739
Service Revenue & Charges	1,860,345	2,392,923	3,169,398	1,289,187	1,077,058	1,292,559
Bonds & Leases	106,500	573,500	346,000	0	539,145	1,441,762
Miscellaneous	824,720	615,025	1,150,093	587,388	1,078,336	1,778,772
Revenues from State Sources	3,519,177	2,477,531	3,245,294	4,046,865	8,147,101	7,716,175
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	495,922	234,204	513,504	568,843	603,430	647,581
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)	1,129,961	1,113,319	1,221,583	1,151,174	1,230,049	1,419,661
Manufacturer's Depreciation Reimbursement	182,388	203,899	267,095	404,122	398,056	140,307
State Grants	1,710,906	926,109	1,243,112	1,922,726	5,915,566	5,508,626
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	401,041	77,850	297,853	44,537	2,763,105	51,056
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (County only)	19,715,741	28,038,637	24,233,021	21,142,054	29,671,471	36,103,674
Administration	3,813,977	4,717,015	4,950,375	4,136,074	4,681,942	4,461,997
Instruction	0	0	0	0	0	0
Public Safety	6,233,040	6,849,370	7,782,263	3,964,675	10,794,461	10,945,733
Transportation	2,297,787	1,860,325	2,812,208	1,814,349	2,146,621	8,951,737
Health & Human Services	1,425,474	203,446	1,613,291	1,393,130	1,350,271	1,511,366
Environment & Housing	1,720,624	1,578,514	1,748,023	2,828,982	3,324,560	3,780,235
Recreation & Culture	252,251	273,742	231,075	285,578	299,088	353,257
Debt Service & Interest on Debt	2,981,047	12,398,216	5,063,635	3,184,813	3,075,673	2,987,793
Purchase of Land & Facility Construction	135,257	0	0	0	0	0
All Other	856,284	158,009	32,151	3,534,453	3,998,855	3,111,556

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

Barnwell County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	6,603,932	9,742,877	6,237,524	7,558,323	7,675,680	7,646,955
Revenues from Local Sources	5,783,269	8,201,271	4,767,931	6,017,581	5,332,632	4,084,616
Current Property Taxes	1,521,390	1,541,239	1,296,908	1,315,886	1,091,221	1,011,714
Current Real & Personal Property Taxes	1,381,659	1,448,918	1,104,478	1,260,286	1,000,761	892,556
Fee In Lieu of Property Tax	30,733	257	84,095	0	16,999	72,019
All Other	108,998	92,064	108,335	55,600	73,461	47,139
Local Option Sales Tax	498,757	873,076	635,349	1,030,277	687,961	423,400
Local Hospitality Tax	304,010	312,710	295,319	336,412	357,720	397,928
Local Accommodations Tax	59,773	60,700	21,366	50,104	23,700	25,527
Capital Projects & Other Local Taxes	323,765	1,767,022	8,887	584,423	328,915	18,775
Licenses, Fees, Charges, & Bonds	3,075,574	3,646,524	2,510,102	2,700,479	2,843,115	2,207,272
Licenses & Permits	2,082,499	2,176,926	1,605,303	1,637,481	1,841,622	1,412,732
Service Revenue & Charges	745,973	920,106	690,803	663,726	742,528	444,064
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	247,102	549,492	213,996	399,272	258,965	350,476
Revenues from State Sources	724,113	1,507,398	1,341,833	687,555	1,116,977	2,456,328
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	112,126	115,108	87,156	52,023	80,005	55,058
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	381,163	487,735	402,516	492,793	323,582	346,606
Education Finance Act (EFA)	62,201	62,505	9,487	7,693	27,675	702
Education Improvement Act (EIA)	168,623	842,050	842,674	135,046	685,715	2,053,962
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	5,045	1,289	78,192	821,894	1,133,942	1,071,908
Revenues from Other Local Sources	91,505	32,919	49,568	31,293	92,129	34,103
Total Expenditures (Cities only)*	7,769,731	9,656,658	6,341,117	7,210,093	7,087,529	6,925,149
Administration	1,383,255	1,267,552	1,072,887	980,107	1,240,009	905,879
Instruction	0	0	0	0	0	0
Public Safety	3,115,548	3,091,110	2,339,899	2,673,375	3,075,975	2,307,403
Transportation	159,561	116,491	280	0	0	0
Health & Human Services	0	0	6,949	0	0	0
Environment & Housing	597,864	593,791	631,432	653,900	724,905	862,438
Recreation & Culture	451,614	479,903	359,734	467,713	460,974	660,664
Debt Service & Interest on Debt	836,697	740,237	750,763	410,588	352,344	182,178
Purchase of Land & Facility Construction	851,076	2,917,894	688,624	667,310	848,683	1,969,423
All Other	374,116	449,680	490,549	1,357,100	384,639	37,164

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	18,770,119	19,547,277	20,654,935	22,625,610	20,776,019	21,667,375
School District Total	10,032,513	10,451,894	11,243,764	11,932,181	11,083,478	11,568,998
County Total	6,808,840	7,153,581	7,698,555	8,975,547	8,196,889	8,685,067
Cities Total	1,521,390	1,541,239	1,296,908	1,315,886	1,091,221	1,011,714
Special Purpose District Total	407,376	400,563	415,708	401,996	404,431	401,596

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	59,477,835	61,649,601	63,338,802	64,193,295	64,975,336	64,386,943
Owner Occupied (4% assessment ratio)	17,363,450	17,420,720	17,557,450	18,007,050	18,264,480	18,459,450
Agricultural (Private) (4%)	1,505,640	1,514,000	1,528,380	1,545,630	1,135,030	1,141,820
Agricultural (Corporate) (6%)	147,730	147,740	147,550	145,570	135,900	127,150
Commercial/Rental (6%)	14,824,810	14,973,510	14,984,880	14,490,340	14,614,450	15,022,920
Personal Property (Vehicles) (6%)	7,385,920	7,396,183	9,129,919	8,318,261	8,422,394	8,882,849
Other Personal Property (10.5%)	742,940	804,730	624,469	823,988	860,859	908,714
Manufacturing (10.5%)	3,377,960	3,696,686	4,724,890	4,801,200	4,102,860	3,911,609
Utility (10.5%)	8,309,696	8,572,204	8,593,103	8,460,351	8,688,387	8,755,660
Business Personal (10.5%)	2,249,061	2,498,582	2,192,091	2,363,441	2,145,551	1,869,626
Motor Carrier (9.5%)	890,284	382,413	797,136	1,428,566	1,501,838	1,428,066
Fee-in-Lieu and Joint Industrial Park	2,680,344	4,242,833	3,058,934	3,808,898	5,103,587	3,879,079

Estimated Total Average Millage Rates	444.0	447.2	456.5	457.3	484.5	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Beaufort County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	798,882,996	1,003,231,296	1,100,737,624	1,257,788,694	1,154,282,004	1,171,313,023
Revenues from Local Sources	506,215,622	684,322,709	766,056,735	856,338,830	719,708,435	744,156,688
Current Property Taxes	356,957,847	382,256,132	402,425,369	433,611,693	472,637,780	503,359,317
Current Real & Personal Property Taxes	342,747,243	370,332,014	392,341,436	419,217,149	454,748,840	483,413,882
Fee In Lieu of Property Tax (only Counties and Cities)	545,322	654,444	49,472	193,534	366,791	458,787
All Other	13,665,282	11,269,674	10,034,461	14,201,010	17,522,149	19,486,648
Local Option Sales Tax	0	0	0	0	5,641,579	5,978,648
Local Hospitality Tax	14,858,782	12,973,741	15,787,771	19,126,230	20,958,250	21,546,935
Local Accommodations Tax	14,224,407	13,368,729	20,651,878	26,806,226	26,559,453	26,462,276
Capital Projects & Other Local Taxes	1,305,494	45,195,996	55,603,495	45,364,176	0	416,453
Licenses, Fees, Charges, & Bonds	118,869,092	230,528,111	271,588,222	331,430,505	193,911,373	186,393,059
Licenses & Permits	38,358,720	46,271,265	44,747,758	52,547,282	58,122,689	63,873,531
Service Revenue & Charges	29,198,898	47,279,253	51,882,619	69,077,381	51,400,312	44,579,314
Bonds & Leases	36,565,822	118,858,420	162,796,044	194,776,943	39,811,710	48,352,702
Miscellaneous	14,745,652	18,119,173	12,161,801	15,028,899	44,576,662	29,587,512
Revenues from State Sources	134,335,249	151,263,153	155,301,775	164,109,673	186,741,146	198,196,373
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	7,036,261	7,036,261	7,036,261	7,036,261	7,036,262	7,036,262
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	4,116,504	4,094,847	6,259,222	6,313,162	6,529,904	6,563,980
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	45,441,618	46,320,250	46,934,779	48,441,909	49,649,912	52,288,711
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	20,153,644	11,555,745	16,501,753	20,996,856	35,590,385	32,124,116
State Grants	19,826	40,551	66,995	71,800	284,773	325,296
Education Finance Act (EFA)	26,978,819	50,596,140	48,469,026	50,861,271	78,503,711	85,696,567
Education Improvement Act (EIA)	15,766,962	17,026,578	15,462,341	16,413,336	100,389	117,250
Education Lottery	14,604,018	14,590,354	14,571,398	13,975,078	9,045,610	14,041,551
Education Lottery	217,597	2,427	0	0	200	2,640
Revenues from Federal Sources	40,860,066	24,844,744	31,738,203	70,968,329	79,061,809	44,375,573
Revenues from Other Local Sources	3,064,689	9,338,858	14,179,079	14,664,424	17,063,176	8,190,678
Revenues from Special Purpose Districts	114,407,370	133,461,832	133,461,832	151,707,438	151,707,438	176,393,711
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	862,564,698	831,954,325	893,201,015	999,626,494	1,120,762,793	1,228,338,626
Administration	198,278,074	194,009,634	196,550,012	238,574,004	289,743,496	315,370,673
Instruction	163,295,733	167,680,854	181,867,486	203,701,052	218,413,721	216,490,421
Public Safety	88,528,082	95,952,186	94,696,668	101,366,113	111,046,501	129,447,890
Transportation	33,196,153	5,182,810	6,805,834	16,314,081	14,630,771	16,738,514
Health & Human Services	27,740,669	15,260,540	14,274,642	14,599,179	16,109,032	29,216,763
Environment & Housing	21,625,347	24,492,202	25,015,360	22,756,617	16,579,746	24,615,862
Recreation & Culture	27,476,706	22,617,657	15,683,143	16,007,297	19,123,718	27,130,930
Debt Service & Interest on Debt	88,176,765	92,342,387	101,416,236	110,553,287	126,195,568	149,751,311
Purchase of Land & Facility Construction	59,066,696	69,786,254	114,893,029	126,427,859	178,599,526	166,873,438
All Other ¹	44,642,714	24,423,076	21,791,880	24,446,352	5,440,061	8,391,314
Special Purpose Districts	110,537,759	120,206,725	120,206,725	124,880,653	124,880,653	144,311,510

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

Beaufort County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	366,738,788	461,445,457	521,287,183	622,090,110	503,098,580	540,950,836
Revenues from Local Sources	237,662,013	324,875,630	383,173,687	444,841,281	319,890,427	372,811,658
Current Property Taxes	196,802,024	212,351,483	228,336,732	247,723,156	270,924,172	306,766,414
Current Real & Personal Property Taxes	196,381,147	212,197,033	227,863,925	247,277,856	270,341,500	306,374,118
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	420,877	154,450	472,807	445,300	582,672	392,296
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	40,859,989	112,524,147	154,836,955	197,118,125	48,966,255	66,045,244
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	3,703,516	4,694,435	1,514,682	1,572,107	13,874,362	12,409,650
Bonds & Leases	30,759,478	102,295,210	149,449,833	189,085,962	26,567,306	46,590,846
Miscellaneous	6,396,995	5,534,502	3,872,440	6,460,056	8,524,587	7,044,748
Revenues from State Sources	107,133,307	115,008,573	112,629,438	116,685,296	123,851,483	139,010,526
Reimbursements for Property Tax Relief - \$100,000 Residential	7,036,261	7,036,261	7,036,261	7,036,261	7,036,262	7,036,262
Homestead Exemption	3,210,239	3,242,501	3,408,411	3,418,802	3,443,209	3,529,836
Reimbursements for Property Tax Relief - Remaining Residential	45,441,618	46,320,250	46,934,779	48,441,909	49,649,912	52,288,711
\$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	418,517	418,067
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	20,438,545	26,372,135	24,798,181	26,981,843	54,157,384	61,576,209
Education Finance Act (EFA)	15,766,962	17,026,578	15,462,341	16,413,336	100,389	117,250
Education Improvement Act (EIA)	14,604,018	14,590,354	14,571,398	13,975,078	9,045,610	14,041,551
Education Lottery	217,597	2,427	0	0	200	2,640
Revenues from Federal Sources	21,943,468	21,561,254	25,484,058	60,563,533	59,356,670	29,128,652
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	372,606,753	388,116,749	450,026,186	531,129,230	582,660,826	592,087,894
Administration	111,158,794	109,722,026	112,984,339	134,739,116	148,269,982	152,912,643
Instruction	163,295,733	167,680,854	181,867,486	203,701,052	218,413,721	216,490,421
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	246,189	267,283	720,021	587,879	878,348	353,540
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	7,922	0	0	0	13,384	8,135
Debt Service & Interest on Debt	59,721,996	67,338,351	67,035,940	80,464,704	88,229,442	115,146,878
Purchase of Land & Facility Construction	29,655,143	33,744,646	79,117,327	102,541,983	126,534,428	106,903,430
All Other	8,520,976	9,363,589	8,301,073	9,094,496	321,521	272,847

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

Beaufort County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	174,025,629	259,229,943	277,780,883	300,878,491	289,519,467	230,797,830
Revenues from Local Sources	144,994,149	227,845,580	239,321,093	256,706,397	226,638,716	186,391,624
Current Property Taxes	122,259,077	129,114,266	131,229,838	141,971,454	153,625,760	140,515,656
Current Real & Personal Property Taxes	117,051,045	123,789,410	127,885,628	135,099,889	148,257,776	134,969,299
Fee In Lieu of Property Tax	137,929	184,778	49,472	193,534	92,068	114,345
All Other	5,070,103	5,140,078	3,294,738	6,678,031	5,275,916	5,432,012
Local Option Sales Tax	0	0	0	0	5,641,579	5,978,648
Local Hospitality Tax	2,577,337	2,309,961	2,530,541	2,834,500	3,459,460	3,332,126
Local Accommodations Tax	1,308,492	1,228,094	1,761,046	2,188,761	2,587,934	2,278,148
Capital Projects & Other Local Taxes	1,305,494	45,195,996	55,603,495	45,364,176	0	169,701
Licenses, Fees, Charges, & Bonds	17,543,749	49,997,263	48,196,173	64,347,506	61,323,983	34,117,345
Licenses & Permits	3,640,472	13,202,383	6,424,462	6,546,964	13,202,661	12,304,252
Service Revenue & Charges	11,896,363	29,921,764	36,584,910	52,250,454	22,212,737	16,287,525
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	2,006,914	6,873,116	5,186,801	5,550,088	25,908,585	5,525,568
Revenues from State Sources	15,658,711	24,642,352	26,011,736	27,726,985	35,835,345	34,474,158
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	381,147	415,236	2,409,789	2,450,859	2,494,428	2,432,401
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)	9,497,057	1,473,112	2,108,763	2,295,681	16,945,841	13,644,304
Manufacturer's Depreciation Reimbursement	18,673	40,551	66,995	71,800	277,616	325,296
State Grants	5,761,834	22,713,453	21,426,189	22,908,645	16,117,460	18,072,157
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	13,209,834	1,499,649	1,309,864	6,249,132	14,595,329	9,730,481
Revenues from Other Local Sources	162,935	5,242,362	11,138,190	10,195,977	12,450,077	201,567
Total Expenditures (County only)	253,864,642	197,502,206	208,708,921	226,626,632	265,864,191	305,054,408
Administration	39,558,734	44,445,593	46,648,207	57,219,364	84,980,934	107,012,379
Instruction	0	0	0	0	0	0
Public Safety	45,555,094	52,467,265	49,759,163	57,882,529	67,924,557	75,292,835
Transportation	31,186,763	3,417,176	5,091,907	15,590,643	12,770,540	15,612,622
Health & Human Services	27,494,480	14,993,257	13,554,621	14,011,300	15,230,684	28,863,223
Environment & Housing	11,856,627	16,121,935	15,986,744	13,313,497	2,483,052	4,270,216
Recreation & Culture	24,360,216	16,658,558	14,133,206	15,215,481	14,635,100	15,246,069
Debt Service & Interest on Debt	23,531,302	24,328,471	33,686,647	26,751,584	31,591,181	26,736,601
Purchase of Land & Facility Construction	19,137,794	17,446,523	21,938,159	16,876,820	36,248,143	32,020,463
All Other	31,183,632	7,623,428	7,910,267	9,765,414	0	0

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

Beaufort County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	143,711,209	149,094,064	168,207,726	183,112,655	209,956,519	223,170,646
Revenues from Local Sources	123,559,460	131,601,499	143,561,955	154,791,152	173,179,292	184,953,406
Current Property Taxes	37,896,746	40,790,383	42,858,799	43,917,083	48,087,848	56,077,247
Current Real & Personal Property Taxes	29,315,051	34,345,571	36,591,883	36,839,404	36,149,564	42,070,465
Fee In Lieu of Property Tax	407,393	469,666	0	0	274,723	344,442
All Other	8,174,302	5,975,146	6,266,916	7,077,679	11,663,561	13,662,340
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	12,281,445	10,663,780	13,257,230	16,291,730	17,498,790	18,214,809
Local Accommodations Tax	12,915,915	12,140,635	18,890,832	24,617,465	23,971,519	24,184,128
Capital Projects & Other Local Taxes	0	0	0	0	0	246,752
Licenses, Fees, Charges, & Bonds	60,465,354	68,006,701	68,555,094	69,964,874	83,621,135	86,230,470
Licenses & Permits	34,718,248	33,068,882	38,323,296	46,000,318	44,920,028	51,569,279
Service Revenue & Charges	13,599,019	12,663,054	13,783,027	15,254,820	15,313,213	15,882,139
Bonds & Leases	5,806,344	16,563,210	13,346,211	5,690,981	13,244,404	1,761,856
Miscellaneous	6,341,743	5,711,555	3,102,560	3,018,755	10,143,490	17,017,196
Revenues from State Sources	11,543,231	11,612,228	16,660,601	19,697,392	27,054,318	24,711,689
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	525,118	437,110	441,022	443,501	592,267	601,743
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	10,238,520	9,664,566	13,974,923	18,283,108	18,226,027	18,061,745
State Grants	1,153	0	0	0	7,157	0
Education Finance Act (EFA)	778,440	1,510,552	2,244,656	970,783	8,228,867	6,048,201
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	5,706,764	1,783,841	4,944,281	4,155,664	5,109,810	5,516,440
Revenues from Other Local Sources	2,901,754	4,096,496	3,040,889	4,468,447	4,613,099	7,989,111
Total Expenditures (Cities only)*	125,555,544	126,128,645	114,259,183	116,989,979	147,357,123	186,884,814
Administration	47,560,546	39,842,015	36,917,466	46,615,524	56,492,580	55,445,651
Instruction	0	0	0	0	0	0
Public Safety	42,972,988	43,484,921	44,937,505	43,483,584	43,121,944	54,155,055
Transportation	2,009,390	1,765,634	1,713,927	723,438	1,860,231	1,125,892
Health & Human Services	0	0	0	0	0	0
Environment & Housing	9,768,720	8,370,267	9,028,616	9,443,120	14,096,694	20,345,646
Recreation & Culture	3,108,568	5,959,099	1,549,937	791,816	4,475,234	11,876,726
Debt Service & Interest on Debt	4,923,467	675,565	693,649	3,336,999	6,374,945	7,867,832
Purchase of Land & Facility Construction	10,273,759	18,595,085	13,837,543	7,009,056	15,816,955	27,949,545
All Other ¹	4,938,106	7,436,059	5,580,540	5,586,442	5,118,540	8,118,467

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

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

Beaufort County

	FY 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	114,407,370	133,461,832	133,461,832	151,707,438	151,707,438	176,393,711
Total Expenditures (Special Purpose District Only)	110,537,759	120,206,725	120,206,725	124,880,653	124,880,653	144,311,510

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	401,719,834	423,508,125	445,912,462	479,621,033	900,147,238	952,594,661
School District Total	196,802,024	212,351,483	228,336,732	247,723,156	270,924,172	306,766,414
County Total	122,259,077	129,114,266	131,229,838	141,971,454	153,625,760	140,515,656
Cities Total	37,896,746	40,790,383	42,858,799	43,917,083	48,087,848	56,077,247
Special Purpose District Total	44,761,987	41,251,993	43,487,093	46,009,340	427,509,458	449,235,344

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	1,937,545,452	2,029,313,002	2,102,446,422	2,183,856,374	2,099,465,136	2,460,007,495
Owner Occupied (4% assessment ratio)	666,485,720	692,492,770	726,235,750	772,900,860	760,978,128	913,725,570
Agricultural (Private) (4%)	1,530,200	1,493,520	1,370,770	1,212,770	1,274,070	1,453,300
Agricultural (Corporate) (6%)	126,930	126,930	126,930	126,780	126,780	165,890
Commercial/Rental (6%)	1,035,824,650	1,091,955,080	1,115,132,860	1,142,081,200	1,049,208,760	1,212,524,880
Personal Property (Vehicles) (6%)	107,122,140	107,155,050	117,396,570	127,705,230	137,690,480	150,876,670
Other Personal Property (10.5%)	32,732,690	34,812,720	38,661,420	35,490,940	39,069,430	55,267,720
Manufacturing (10.5%)	1,922,480	2,246,540	3,019,580	2,558,750	2,871,350	4,318,140
Utility (10.5%)	55,894,620	58,020,480	59,201,140	61,176,020	64,277,990	64,233,340
Business Personal (10.5%)	32,822,740	32,817,080	31,716,840	30,158,660	29,894,620	41,883,270
Motor Carrier (9.5%)	3,083,282	1,116,257	1,116,257	950,569	3,204,170	2,917,290
Fee-in-Lieu and Joint Industrial Park	0	7,076,575	8,468,305	9,494,595	10,869,358	12,641,425

Estimated Total Average Millage Rates	237.8	241.1	254.5	263.2	267.7	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Berkeley County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	675,671,947	720,645,296	843,549,335	976,115,496	1,027,439,817	1,291,500,668
Revenues from Local Sources	391,821,449	424,081,135	532,193,475	565,118,470	617,061,802	820,360,711
Current Property Taxes	236,728,979	255,813,462	278,837,836	305,114,266	343,201,083	348,759,536
Current Real & Personal Property Taxes	225,623,880	244,494,029	266,154,306	290,666,850	327,038,173	332,966,329
Fee In Lieu of Property Tax (only Counties and Cities)	8,731,042	9,143,824	10,148,668	11,910,905	13,061,410	13,388,153
All Other	2,374,057	2,175,609	2,534,862	2,536,511	3,101,500	2,405,054
Local Option Sales Tax	24,634,750	26,555,173	29,009,364	30,881,942	37,862,298	40,022,403
Local Hospitality Tax	2,610,714	2,894,012	2,988,309	3,804,424	4,283,720	4,676,957
Local Accommodations Tax	900,998	758,250	1,105,990	1,499,759	1,658,396	1,622,870
Capital Projects & Other Local Taxes	32,772,472	35,046,355	41,451,943	48,025,479	70,830,714	111,212,284
Licenses, Fees, Charges, & Bonds	94,173,536	103,013,883	178,800,033	175,792,600	159,225,591	314,066,661
Licenses & Permits	24,403,614	26,975,659	29,231,807	29,625,897	33,142,913	33,039,073
Service Revenue & Charges	57,653,227	62,232,644	61,262,378	67,989,127	82,326,811	91,657,563
Bonds & Leases	848,272	613,150	77,515,292	3,778,000	15,000,000	152,294,951
Miscellaneous	11,268,423	13,192,430	10,790,556	74,399,576	28,755,867	37,075,074
Revenues from State Sources	237,962,903	251,473,080	252,764,991	291,617,753	303,814,637	353,424,563
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	7,891,272	7,891,272	7,891,272	7,891,272	7,891,272	7,891,272
Reimbursements for Property Tax Relief - Remaining Residential	5,140,574	5,220,087	5,294,786	5,423,159	5,555,607	5,372,831
\$2.5 Million Minimum Disbursement	29,580,422	30,866,226	32,423,766	34,036,283	36,687,075	41,507,854
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	12,452,943	9,560,433	10,113,169	11,591,128	12,367,294	13,019,047
State Grants	1,901,044	2,182,576	3,113,113	3,754,553	8,434,995	8,319,218
Education Finance Act (EFA)	74,410,618	83,317,650	82,034,892	117,264,860	194,217,301	233,611,583
Education Improvement Act (EIA)	87,960,197	89,657,512	89,534,461	88,522,359	545,162	572,951
Education Lottery	18,588,335	22,757,402	22,359,532	23,134,139	38,115,931	43,128,556
Education Lottery	37,498	19,922	0	0	0	1,251
Revenues from Federal Sources	40,590,998	39,536,391	52,931,820	112,897,714	99,620,943	110,590,241
Revenues from Other Local Sources	2,112,039	1,983,246	2,087,605	2,154,637	2,615,513	2,259,241
Revenues from Special Purpose Districts	3,184,558	3,571,444	3,571,444	4,326,922	4,326,922	4,865,912
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	624,249,911	641,711,799	674,834,449	764,931,310	832,239,343	1,069,515,774
Administration	210,807,538	224,919,892	228,597,047	241,553,138	280,345,305	306,743,487
Instruction	179,888,329	199,135,505	208,439,592	221,596,928	257,990,446	277,092,311
Public Safety	70,816,344	70,116,377	72,700,576	77,077,588	83,864,456	99,389,579
Transportation	17,753,980	16,643,742	15,545,028	15,388,779	18,662,148	31,208,425
Health & Human Services	11,194,252	11,860,326	13,166,460	26,113,242	17,733,319	18,825,760
Environment & Housing	15,266,651	14,696,219	18,609,382	18,714,496	18,817,097	26,843,000
Recreation & Culture	14,429,168	19,788,536	18,054,584	18,847,948	17,951,769	23,937,708
Debt Service & Interest on Debt	64,520,807	64,013,643	59,577,829	82,716,748	61,570,329	214,523,133
Purchase of Land & Facility Construction	33,569,978	12,287,494	28,490,451	54,398,592	69,868,168	61,285,305
All Other	2,941,530	4,779,460	8,182,895	4,584,180	1,496,635	4,826,780
Special Purpose Districts	3,061,334	3,470,605	3,470,605	3,939,671	3,939,671	4,840,286

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

Berkeley County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	443,865,498	471,137,368	551,262,135	547,872,775	645,190,670	865,089,641
Revenues from Local Sources	196,117,358	212,240,152	276,346,854	242,185,903	300,359,603	494,120,125
Current Property Taxes	182,972,228	197,874,426	214,200,381	234,357,233	265,931,381	267,133,700
Current Real & Personal Property Taxes	182,972,228	197,874,426	214,200,381	234,357,233	265,931,381	267,133,700
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 & Other Local Taxes	0	0	0	0	12,384,035	51,937,057
Licenses, Fees, Charges, & Bonds	13,145,130	14,365,726	62,146,473	7,828,670	22,044,187	175,049,368
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	7,586,599	8,108,952	2,573,196	2,493,779	13,703,833	17,528,645
Bonds & Leases	0	0	55,758,000	0	0	152,073,000
Miscellaneous	5,558,531	6,256,774	3,815,277	5,334,891	8,340,354	5,447,723
Revenues from State Sources	210,393,111	224,275,853	229,483,992	230,191,057	258,730,786	282,863,464
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	3,594,052	3,632,646	3,661,819	3,733,970	3,777,137	3,477,218
Reimbursements for Property Tax Relief - Remaining Residential	29,580,422	30,866,226	32,423,766	34,036,283	36,687,075	41,507,854
\$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	245,968	245,768
Manufacturer's Depreciation Reimbursement	1,034,667	1,261,668	1,894,001	2,363,769	5,629,021	5,498,779
State Grants	61,460,900	67,943,437	71,473,373	70,263,497	165,839,220	180,539,815
Education Finance Act (EFA)	87,960,197	89,657,512	89,534,461	88,522,359	545,162	572,951
Education Improvement Act (EIA)	18,588,335	22,757,402	22,359,532	23,134,139	38,115,931	43,128,556
Education Lottery	37,498	19,922	0	0	0	1,251
Revenues from Federal Sources	37,355,029	34,621,363	45,431,289	75,495,815	86,100,281	88,106,052
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	426,339,562	442,790,095	464,426,379	532,637,296	601,242,912	782,112,101
Administration	163,014,002	174,005,519	175,212,985	187,027,084	220,919,837	240,522,410
Instruction	179,888,329	199,135,505	208,439,592	221,596,928	257,990,446	277,092,311
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	3,424	37,124	170,314	69,906	572,330	87,443
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	26,430	362	0	1,359	101,411	2,876
Debt Service & Interest on Debt	54,451,976	55,308,580	52,910,795	72,303,774	53,217,782	205,042,778
Purchase of Land & Facility Construction	26,207,354	10,850,650	27,339,739	51,035,554	67,851,739	58,610,478
All Other	2,748,047	3,452,355	352,954	602,691	589,367	753,805

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

Berkeley County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	174,781,172	190,868,129	204,830,351	346,821,788	277,669,037	337,301,109
Revenues from Local Sources	145,293,350	160,385,259	176,567,133	260,641,677	229,619,419	250,256,809
Current Property Taxes	44,681,495	48,546,474	54,439,292	58,547,191	61,427,817	66,735,801
Current Real & Personal Property Taxes	34,356,853	37,629,689	42,134,928	44,656,583	45,979,320	51,761,481
Fee In Lieu of Property Tax	8,709,586	9,053,769	10,025,207	11,771,782	12,634,652	12,955,084
All Other	1,615,056	1,863,016	2,279,157	2,118,826	2,813,845	2,019,236
Local Option Sales Tax	15,828,773	17,035,684	17,637,323	20,512,893	26,731,748	26,731,748
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	853,055	724,480	1,085,569	1,439,100	1,590,958	1,566,375
Capital Projects & Other Local Taxes	32,772,472	35,046,355	41,451,943	48,025,479	58,446,679	59,275,227
Licenses, Fees, Charges, & Bonds	51,157,555	59,032,266	61,953,006	132,117,014	81,422,217	95,947,658
Licenses & Permits	5,714,434	7,301,711	8,919,786	9,020,310	8,426,051	7,484,517
Service Revenue & Charges	40,939,908	46,216,603	48,595,040	55,149,337	57,258,499	61,779,951
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	4,503,213	5,513,952	4,438,180	67,947,367	15,737,667	26,683,190
Revenues from State Sources	25,367,642	24,984,489	19,726,412	56,369,970	38,362,854	64,383,163
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,196,492	1,224,736	1,245,676	1,294,616	1,325,300	1,412,174
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)	10,476,161	7,585,353	8,012,778	9,678,599	10,275,709	10,825,139
Manufacturer's Depreciation Reimbursement	862,753	915,314	1,218,873	1,377,964	2,793,556	2,792,474
State Grants	12,832,236	15,259,086	9,249,085	44,018,791	23,968,289	49,353,376
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,733,526	4,187,286	7,169,819	28,283,435	7,938,750	20,645,752
Revenues from Other Local Sources	1,386,654	1,311,095	1,366,987	1,526,706	1,748,014	2,015,385
Total Expenditures (County only)	140,247,088	141,335,266	140,837,394	159,517,132	165,071,257	204,389,815
Administration	38,853,901	40,731,944	42,621,949	43,688,051	47,027,315	51,900,052
Instruction	0	0	0	0	0	0
Public Safety	47,131,816	46,363,635	47,156,590	49,577,501	54,232,275	65,256,811
Transportation	14,925,920	14,921,611	12,002,928	13,304,052	14,964,506	29,885,189
Health & Human Services	11,085,104	11,710,312	12,585,530	25,812,164	17,015,301	18,481,993
Environment & Housing	12,913,009	12,917,542	13,674,684	14,449,137	15,153,944	22,989,346
Recreation & Culture	5,976,533	7,102,784	7,085,557	7,350,498	8,995,600	10,184,022
Debt Service & Interest on Debt	7,064,458	7,064,458	5,601,051	5,165,717	7,202,493	5,510,423
Purchase of Land & Facility Construction	2,296,347	522,980	109,105	170,012	479,823	181,979
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	53,840,719	55,068,355	83,885,405	77,094,011	100,253,188	84,244,006
Revenues from Local Sources	50,410,741	51,455,724	79,279,488	62,290,890	87,082,780	75,983,777
Current Property Taxes	9,075,256	9,392,562	10,198,163	12,209,842	15,841,885	14,890,035
Current Real & Personal Property Taxes	8,294,799	8,989,914	9,818,997	11,653,034	15,127,472	14,071,148
Fee In Lieu of Property Tax	21,456	90,055	123,461	139,123	426,758	433,069
All Other	759,001	312,593	255,705	417,685	287,655	385,818
Local Option Sales Tax	8,805,977	9,519,489	11,372,041	10,369,049	11,130,550	13,290,655
Local Hospitality Tax	2,610,714	2,894,012	2,988,309	3,804,424	4,283,720	4,676,957
Local Accommodations Tax	47,943	33,770	20,421	60,659	67,438	56,495
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	29,870,851	29,615,891	54,700,554	35,846,916	55,759,187	43,069,635
Licenses & Permits	18,689,180	19,673,948	20,312,021	20,605,587	24,716,862	25,554,556
Service Revenue & Charges	9,126,720	7,907,089	10,094,142	10,346,011	11,364,479	12,348,967
Bonds & Leases	848,272	613,150	21,757,292	3,778,000	15,000,000	221,951
Miscellaneous	1,206,679	1,421,704	2,537,099	1,117,318	4,677,846	4,944,161
Revenues from State Sources	2,202,150	2,212,738	3,554,587	5,056,726	6,720,997	6,177,936
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	350,030	362,705	387,291	394,573	453,170	483,439
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	1,731,014	1,729,312	1,854,623	1,666,761	1,845,617	1,948,140
Education Finance Act (EFA)	3,624	5,594	239	12,820	12,418	27,965
Education Improvement Act (EIA)	117,482	115,127	1,312,434	2,982,572	4,409,792	3,718,392
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	502,443	727,742	330,712	9,118,464	5,581,912	1,838,437
Revenues from Other Local Sources	725,385	672,151	720,618	627,931	867,499	243,856
Total Expenditures (Cities only)*	54,601,927	54,115,833	66,100,071	68,837,211	61,985,503	78,173,572
Administration	8,939,635	10,182,429	10,762,113	10,838,003	12,398,153	14,321,025
Instruction	0	0	0	0	0	0
Public Safety	23,684,528	23,752,742	25,543,986	27,500,087	29,632,181	34,132,768
Transportation	2,828,060	1,722,131	3,542,100	2,084,727	3,697,642	1,323,236
Health & Human Services	105,724	112,890	410,616	231,172	145,688	256,324
Environment & Housing	2,353,642	1,778,677	4,934,698	4,265,359	3,663,153	3,853,654
Recreation & Culture	8,426,205	12,685,390	10,969,027	11,496,091	8,854,758	13,750,810
Debt Service & Interest on Debt	3,004,373	1,640,605	1,065,983	5,247,257	1,150,054	3,969,932
Purchase of Land & Facility Construction	5,066,277	913,864	1,041,607	3,193,026	1,536,606	2,492,848
All Other	193,483	1,327,105	7,829,941	3,981,489	907,268	4,072,975

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	3,184,558	3,571,444	3,571,444	4,326,922	4,326,922	4,865,912
Total Expenditures (Special Purpose District Only)	3,061,334	3,470,605	3,470,605	3,939,671	3,939,671	4,840,286

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	242,122,087	262,909,789	285,725,203	311,561,171	349,473,620	355,517,040
School District Total	182,972,228	197,874,426	214,200,381	234,357,233	265,931,381	267,133,700
County Total	44,681,495	48,546,474	54,439,292	58,547,191	61,427,817	66,735,801
Cities Total	9,075,256	9,392,562	10,198,163	12,209,842	15,841,885	14,890,035
Special Purpose District Total	5,393,108	7,096,327	6,887,367	6,446,905	6,272,537	6,757,504

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	1,148,098,705	1,308,398,312	1,407,015,673	1,539,126,992	1,742,116,520	2,235,659,249
Owner Occupied (4% assessment ratio)	376,837,120	451,330,570	480,269,660	517,275,660	554,588,710	693,100,170
Agricultural (Private) (4%)	2,150,860	2,224,570	2,231,810	2,159,460	1,689,650	1,730,040
Agricultural (Corporate) (6%)	1,307,360	1,269,710	1,266,840	1,191,940	1,162,610	1,337,330
Commercial/Rental (6%)	365,273,780	435,060,100	458,422,870	509,682,380	653,600,000	955,247,620
Personal Property (Vehicles) (6%)	105,136,810	106,800,530	122,038,940	133,693,530	158,956,440	153,857,250
Other Personal Property (10.5%)	11,400,105	12,493,040	15,405,763	17,435,456	20,768,280	23,702,420
Manufacturing (10.5%)	16,312,610	23,310,040	31,601,720	29,150,390	21,679,898	61,364,876
Utility (10.5%)	67,360,360	71,363,220	72,350,150	82,295,500	89,103,890	93,836,940
Business Personal (10.5%)	29,863,540	23,668,230	25,153,120	28,779,150	27,787,910	25,910,960
Motor Carrier (9.5%)	4,106,770	2,367,550	13,242,800	7,704,095	7,858,450	9,448,760
Fee-in-Lieu and Joint Industrial Park	168,349,390	178,510,752	185,032,000	209,759,431	204,920,682	216,122,883

Estimated Total Average Millage Rates	315.8	310.5	297.9	299.7	300.9	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Calhoun County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	45,036,386	46,057,289	59,459,337	56,607,673	60,579,218	56,360,850
Revenues from Local Sources	25,334,884	25,779,598	38,235,338	33,304,592	34,579,102	29,460,489
Current Property Taxes	17,853,280	18,817,236	20,346,425	20,890,311	21,028,737	20,435,975
Current Real & Personal Property Taxes	15,227,499	15,432,142	16,379,329	16,668,563	16,956,582	16,031,498
Fee In Lieu of Property Tax (only Counties and Cities)	2,019,348	2,665,367	3,123,386	3,385,971	3,475,253	3,600,738
All Other	606,433	719,727	843,710	835,777	596,902	803,739
Local Option Sales Tax	1,612,637	880,329	2,119,056	2,354,010	2,297,123	1,865,182
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	8,774	190,545	12,381	0	42,812	0
Capital Projects & Other Local Taxes	138	1,048,389	2,264,041	1,616,940	1,524,812	1,299,462
Licenses, Fees, Charges, & Bonds	5,860,055	4,843,099	13,493,435	8,443,331	9,685,618	5,859,870
Licenses & Permits	496,502	325,565	448,979	345,091	952,749	73,394
Service Revenue & Charges	1,564,379	1,569,795	1,710,970	1,892,171	2,811,374	3,224,965
Bonds & Leases	3,331,902	2,466,377	9,468,971	4,993,143	1,391,137	14,982
Miscellaneous	467,272	481,362	1,864,515	1,212,926	4,530,358	2,546,529
Revenues from State Sources	14,270,768	17,222,708	16,951,872	15,954,904	20,494,107	20,364,196
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	785,314	785,313	785,313	785,313	785,314	785,314
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	638,641	650,484	651,932	601,851	669,738	666,080
State-Shared Taxes (Aid to Subdivisions)	2,500,000	2,500,000	2,500,000	2,542,946	2,500,000	2,500,000
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	1,054,947	1,021,778	1,238,261	1,527,740	1,906,899	3,177,342
Education Finance Act (EFA)	1,040,017	1,231,352	1,280,936	1,399,498	2,035,645	2,103,702
Education Improvement Act (EIA)	3,359,388	6,481,304	6,117,789	4,952,448	10,900,549	9,329,963
Education Lottery	2,999,046	3,014,289	2,804,114	2,692,113	16,803	17,789
Education Lottery	1,825,852	1,536,464	1,565,234	1,452,995	1,679,159	1,784,006
Education Lottery	67,563	1,724	8,293	0	0	0
Revenues from Federal Sources	3,185,304	3,054,983	3,815,170	6,715,125	5,451,282	6,468,231
Revenues from Other Local Sources	2,245,430	0	456,957	633,052	54,727	67,934
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	43,624,444	44,633,770	48,874,566	52,535,440	59,459,333	54,502,090
Administration	16,105,377	16,884,462	21,288,075	20,576,800	28,785,584	21,798,430
Instruction	12,092,759	11,639,817	12,340,570	13,765,626	12,870,397	13,345,826
Public Safety	2,428,085	4,115,912	4,483,617	4,252,928	5,404,667	4,859,077
Transportation	329,460	0	1,545,085	0	0	0
Health & Human Services	1,319,788	2,637,238	1,633,244	2,544,200	2,349,655	2,503,072
Environment & Housing	926,519	1,018,849	822,989	790,750	60,529	0
Recreation & Culture	1,227,716	940,299	890,403	980,896	1,804,717	1,699,731
Debt Service & Interest on Debt	5,052,546	5,135,314	5,546,960	7,273,432	3,082,235	4,159,932
Purchase of Land & Facility Construction	928,452	378,777	233,151	671,454	649,268	6,076,954
All Other	3,213,742	1,883,102	90,472	1,679,354	4,452,281	59,068
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	28,972,760	27,844,632	29,380,309	31,596,910	29,182,625	31,978,677
Revenues from Local Sources	13,687,708	12,826,632	13,567,065	14,125,077	11,609,214	10,695,084
Current Property Taxes	9,587,246	9,751,084	10,702,651	11,016,835	10,604,250	9,582,891
Current Real & Personal Property Taxes	9,416,762	9,675,859	10,467,634	10,738,630	10,392,174	9,280,279
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	170,484	75,225	235,017	278,205	212,076	302,612
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,100,462	3,075,548	2,864,414	3,108,242	1,004,964	1,112,193
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	465,773	311,076	186,211	319,459	417,621	579,159
Bonds & Leases	3,331,902	2,466,377	2,468,971	2,471,298	19,979	14,982
Miscellaneous	302,787	298,095	209,232	317,485	567,364	518,052
Revenues from State Sources	12,131,168	11,967,976	12,105,121	11,552,402	12,724,021	15,002,866
Reimbursements for Property Tax Relief - \$100,000 Residential	785,314	785,313	785,313	785,313	785,314	785,314
Homestead Exemption	310,278	311,473	311,056	268,093	310,250	311,648
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,542,946	2,500,000	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	20,446	24,211	1,624,904
Manufacturer's Depreciation Reimbursement	581,949	683,928	674,867	793,426	1,161,539	1,161,049
State Grants	3,033,905	3,107,524	3,428,983	2,997,070	6,246,745	6,818,156
Education Finance Act (EFA)	2,999,046	3,014,289	2,804,114	2,692,113	16,803	17,789
Education Improvement Act (EIA)	1,825,852	1,536,464	1,565,234	1,452,995	1,679,159	1,784,006
Education Lottery	67,563	1,724	8,293	0	0	0
Revenues from Federal Sources	3,153,884	3,050,024	3,708,123	5,919,431	4,849,390	6,280,727
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	29,541,087	27,558,106	28,063,829	29,885,469	27,806,368	30,838,340
Administration	11,275,502	10,350,767	10,455,733	10,865,956	12,094,542	14,409,959
Instruction	12,092,759	11,639,817	12,340,570	13,765,626	12,870,397	13,345,826
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	597	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	5,052,546	5,050,596	5,038,529	4,737,266	2,281,010	2,295,426
Purchase of Land & Facility Construction	928,452	300,667	138,525	497,018	538,029	750,753
All Other	191,828	216,259	90,472	19,006	22,390	36,376

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

Calhoun County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	15,726,742	17,841,540	29,699,377	25,010,763	28,769,049	24,382,173
Revenues from Local Sources	11,326,009	12,630,453	24,308,503	19,179,515	20,908,898	18,765,405
Current Property Taxes	8,144,264	8,981,160	9,534,848	9,873,476	10,018,904	10,853,084
Current Real & Personal Property Taxes	5,688,967	5,671,291	5,806,327	5,929,933	6,173,958	6,751,219
Fee In Lieu of Property Tax	2,019,348	2,665,367	3,123,386	3,385,971	3,475,253	3,600,738
All Other	435,949	644,502	605,135	557,572	369,693	501,127
Local Option Sales Tax	1,608,250	873,548	2,102,401	2,354,010	1,776,215	1,865,182
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	177,129	0	0	0	0
Capital Projects & Other Local Taxes	138	1,048,389	2,264,041	1,616,940	1,524,812	1,299,462
Licenses, Fees, Charges, & Bonds	1,573,357	1,550,227	10,407,213	5,335,089	7,588,967	4,747,677
Licenses & Permits	351,124	183,553	296,231	345,091	146,902	73,394
Service Revenue & Charges	1,058,211	1,211,527	1,480,650	1,572,712	2,134,050	2,645,806
Bonds & Leases	0	0	7,000,000	2,521,845	1,371,158	0
Miscellaneous	164,022	155,147	1,630,332	895,441	3,936,857	2,028,477
Revenues from State Sources	2,123,883	5,206,128	4,826,870	4,402,502	7,678,905	5,361,330
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	322,917	333,425	335,663	333,758	354,432	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)	1,017,415	983,770	1,196,332	1,507,294	1,818,304	1,552,438
Manufacturer's Depreciation Reimbursement	458,068	547,424	606,069	606,072	874,106	942,653
State Grants	325,483	3,341,509	2,688,806	1,955,378	4,632,063	2,511,807
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	31,420	4,959	107,047	795,694	128,754	187,504
Revenues from Other Local Sources	2,245,430	0	456,957	633,052	52,492	67,934
Total Expenditures (County only)	13,831,033	16,703,910	20,435,910	22,649,971	29,618,032	23,663,750
Administration	4,751,816	6,446,080	10,735,952	9,710,844	16,174,009	7,388,471
Instruction	0	0	0	0	0	0
Public Safety	2,299,179	3,982,572	4,386,286	4,252,928	4,352,643	4,859,077
Transportation	329,460	0	1,545,085	0	0	0
Health & Human Services	1,319,788	2,637,238	1,633,244	2,543,603	2,349,655	2,503,072
Environment & Housing	881,160	958,444	773,054	790,750	0	0
Recreation & Culture	1,227,716	940,299	890,403	980,896	1,804,717	1,699,731
Debt Service & Interest on Debt	0	72,434	471,886	2,536,166	801,225	1,864,506
Purchase of Land & Facility Construction	0	0	0	174,436	0	5,326,201
All Other	3,021,914	1,666,843	0	1,660,348	4,135,783	22,692

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

Calhoun County

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

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

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

**No cities reported in FY 22 and FY24.

Calhoun County

	FY 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	17,924,672	18,965,588	20,513,491	21,062,199	22,780,122	22,076,307
School District Total	9,587,246	9,751,084	10,702,651	11,016,835	10,604,250	9,582,891
County Total	8,144,264	8,981,160	9,534,848	9,873,476	10,018,904	10,853,084
Cities Total	121,770	84,992	108,926	0	405,583	0
Special Purpose District Total	71,392	148,352	167,066	171,888	1,751,385	1,640,332

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	83,439,150	82,669,364	88,785,377	92,216,546	97,510,123	102,458,310
Owner Occupied (4% assessment ratio)	16,951,200	17,077,580	17,337,570	17,775,520	21,016,320	21,933,640
Agricultural (Private) (4%)	1,879,110	1,890,730	1,909,500	1,911,460	1,500,350	1,491,470
Agricultural (Corporate) (6%)	50,370	56,910	53,840	55,590	53,980	60,320
Commercial/Rental (6%)	13,533,030	13,987,950	14,394,380	15,168,040	17,188,430	18,231,360
Personal Property (Vehicles) (6%)	8,506,360	8,734,030	9,232,900	9,137,652	10,095,951	10,517,663
Other Personal Property (10.5%)	601,340	367,215	903,920	1,061,924	1,026,576	1,503,240
Manufacturing (10.5%)	11,660,340	10,000,370	10,766,070	10,884,715	11,218,700	11,451,000
Utility (10.5%)	7,997,041	9,223,500	8,654,570	8,871,877	9,757,123	10,752,920
Business Personal (10.5%)	1,987,460	1,817,090	1,773,970	1,633,390	2,117,900	2,479,540
Motor Carrier (9.5%)	1,105,414	578,484	1,528,291	1,627,600	1,604,212	1,583,304
Fee-in-Lieu and Joint Industrial Park	19,167,485	18,935,505	22,230,366	24,088,778	21,930,581	22,453,853

Estimated Total Average Millage Rates	287.8	289.7	295.0	294.1	296.6	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Charleston County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	2,473,862,365	2,646,525,916	2,822,732,273	3,190,139,258	3,354,776,252	3,791,871,068
Revenues from Local Sources	1,863,483,010	1,970,091,970	2,107,040,314	2,354,371,611	2,471,971,336	2,839,883,224
Current Property Taxes	801,144,092	859,575,371	923,949,818	948,650,952	1,084,795,218	1,128,995,602
Current Real & Personal Property Taxes	751,588,564	805,278,154	856,181,302	881,926,004	1,006,754,910	1,031,002,575
Fee In Lieu of Property Tax (only Counties and Cities)	18,377,587	20,717,632	18,835,789	19,505,420	22,642,842	22,778,205
All Other	31,177,941	33,579,585	48,932,727	47,219,528	55,397,466	75,214,822
Local Option Sales Tax	180,578,154	185,014,224	191,262,603	225,319,626	266,271,588	270,708,079
Local Hospitality Tax	35,063,660	34,466,146	30,661,150	41,127,724	47,805,491	51,376,861
Local Accommodations Tax	35,357,801	29,612,109	30,618,438	43,633,148	52,161,111	54,415,903
Capital Projects & Other Local Taxes	233,540,470	229,935,183	262,796,517	314,125,063	331,530,635	337,175,198
Licenses, Fees, Charges, & Bonds	577,798,833	631,488,937	667,751,788	781,515,098	689,407,293	997,211,581
Licenses & Permits	162,121,696	164,408,565	173,783,289	189,642,345	194,015,659	212,044,183
Service Revenue & Charges	168,139,765	164,989,484	137,921,623	175,190,615	171,120,852	255,304,511
Bonds & Leases	177,333,046	193,457,018	284,958,572	289,060,909	124,769,914	313,192,157
Miscellaneous	70,204,326	108,633,870	71,088,304	127,621,229	199,500,868	216,670,730
Revenues from State Sources	302,718,375	329,735,442	342,693,340	342,802,621	385,510,193	410,188,456
Reimbursements for Property Tax Relief - \$100,000 Residential	16,955,782	16,955,782	16,955,782	16,955,782	16,955,781	16,955,781
Homestead Exemption	10,298,577	11,130,981	10,984,396	10,949,215	10,971,883	11,652,349
Reimbursements for Property Tax Relief - Remaining Residential	72,316,044	73,962,642	75,939,602	77,986,571	81,190,316	86,841,505
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	49,425,211	51,580,068	53,123,808	61,416,150	70,007,930	74,808,569
Manufacturer's Depreciation Reimbursement	1,814,770	1,887,137	3,055,695	3,596,903	8,055,477	8,040,839
State Grants	66,855,852	91,143,704	100,197,124	87,623,493	163,325,968	172,217,818
Education Finance Act (EFA)	52,684,422	49,427,994	51,483,712	50,462,319	344,026	437,004
Education Improvement Act (EIA)	32,308,354	33,647,134	30,910,584	33,807,681	33,364,314	39,229,090
Education Lottery	59,363	0	42,637	4,507	1,294,498	5,500
Revenues from Federal Sources	97,687,518	101,065,312	130,992,298	215,205,219	229,146,721	220,702,488
Revenues from Other Local Sources	30,816,211	45,896,225	42,269,354	40,657,391	31,045,586	37,065,125
Revenues from Special Purpose Districts	179,157,251	199,736,967	199,736,967	237,102,416	237,102,416	284,031,775
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	2,371,221,251	2,504,698,356	2,636,294,380	2,628,509,658	2,760,527,563	3,083,637,329
Administration	618,347,573	645,424,120	641,220,428	661,516,243	757,610,924	801,573,103
Instruction	317,066,309	326,206,658	360,641,335	397,842,684	417,631,006	479,784,052
Public Safety	300,736,166	316,097,246	306,580,759	318,181,013	352,151,989	381,749,136
Transportation	76,444,082	103,902,104	98,302,990	88,130,596	106,798,901	145,182,935
Health & Human Services	40,368,817	42,082,988	40,199,622	45,653,679	51,752,182	56,050,209
Environment & Housing	102,205,301	103,194,518	124,651,975	145,302,833	131,138,116	111,986,625
Recreation & Culture	90,233,509	97,972,183	91,811,669	99,698,166	120,340,081	137,872,676
Debt Service & Interest on Debt	233,919,957	179,803,190	275,183,250	182,136,138	212,406,692	221,222,213
Purchase of Land & Facility Construction	345,651,805	410,899,162	405,385,159	371,761,167	355,696,334	439,454,833
All Other	88,972,066	98,697,570	111,898,576	118,420,441	55,134,640	76,861,275
Special Purpose Districts	157,275,666	180,418,617	180,418,617	199,866,698	199,866,698	231,900,272

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

Charleston County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	968,539,936	926,670,512	1,214,575,213	1,088,160,753	1,227,136,895	1,528,001,658
Revenues from Local Sources	670,668,896	619,887,512	867,829,462	685,352,407	777,689,990	1,051,102,956
Current Property Taxes	423,785,415	452,814,254	475,155,717	505,726,433	559,683,447	610,321,509
Current Real & Personal Property Taxes	423,679,543	452,765,302	474,907,191	505,453,122	559,398,796	610,236,382
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	105,872	48,952	248,526	273,311	284,651	85,127
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 & Other Local Taxes	111,631,500	109,095,829	125,057,102	151,384,416	157,957,851	160,932,518
Licenses, Fees, Charges, & Bonds	135,251,981	57,977,429	267,616,643	28,241,558	60,048,692	279,848,929
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	20,533,008	16,000,868	5,708,363	8,042,772	33,407,802	54,323,023
Bonds & Leases	97,563,169	23,105,880	250,802,357	0	474,315	192,393,803
Miscellaneous	17,155,804	18,870,681	11,105,923	20,198,786	26,166,575	33,132,103
Revenues from State Sources	229,111,040	238,644,743	256,654,647	252,144,372	273,113,714	294,853,346
Reimbursements for Property Tax Relief - \$100,000 Residential	16,955,782	16,955,782	16,955,782	16,955,782	16,955,781	16,955,781
Homestead Exemption	4,893,131	5,155,404	5,067,641	5,083,017	5,084,703	5,009,543
Reimbursements for Property Tax Relief - Remaining Residential	72,316,044	73,962,642	75,939,602	77,986,571	81,190,316	86,841,505
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,449,532	2,408,100	2,408,100	2,408,100	2,408,100	2,408,100
Manufacturer's Depreciation Reimbursement	1,176,239	1,155,056	1,929,981	2,070,818	4,590,386	4,602,016
State Grants	46,268,173	55,932,631	71,916,608	63,365,577	127,881,590	139,364,807
Education Finance Act (EFA)	52,684,422	49,427,994	51,483,712	50,462,319	344,026	437,004
Education Improvement Act (EIA)	32,308,354	33,647,134	30,910,584	33,807,681	33,364,314	39,229,090
Education Lottery	59,363	0	42,637	4,507	1,294,498	5,500
Revenues from Federal Sources	68,760,000	68,138,257	90,091,104	150,663,974	176,333,191	182,045,356
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	1,030,378,603	978,966,982	1,095,714,564	1,054,000,922	1,095,296,679	1,274,228,421
Administration	272,597,223	278,772,605	316,457,141	344,324,921	412,004,769	430,912,681
Instruction	317,066,309	326,206,658	360,641,335	397,842,684	417,631,006	479,784,052
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	8,724,975	8,960,058	7,608,876	9,881,981	12,815,777	14,931,561
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	698,988	638,010	525,984	611,604	1,616,983	1,026,258
Debt Service & Interest on Debt	146,533,417	70,451,527	154,871,540	73,438,249	75,707,091	92,395,366
Purchase of Land & Facility Construction	226,112,291	228,817,676	180,231,753	142,286,489	155,366,942	236,018,551
All Other	58,645,400	65,120,448	75,377,935	85,614,994	20,154,111	19,159,952

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

Charleston County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	609,810,146	763,066,591	692,757,671	1,025,408,065	854,856,018	903,386,055
Revenues from Local Sources	554,650,825	683,718,290	611,255,937	924,289,512	755,502,118	817,139,903
Current Property Taxes	177,643,475	184,231,947	200,392,509	196,425,192	187,074,087	198,861,103
Current Real & Personal Property Taxes	161,110,941	169,626,679	183,374,013	181,951,104	173,127,518	184,230,279
Fee In Lieu of Property Tax	9,240,304	9,906,149	9,793,823	9,481,538	9,039,512	9,553,916
All Other	7,292,230	4,699,119	7,224,673	4,992,550	4,907,057	5,076,908
Local Option Sales Tax	129,032,283	131,680,115	137,164,968	162,536,972	192,924,329	194,452,653
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	17,898,770	14,245,777	17,571,434	25,587,541	28,038,158	29,111,099
Capital Projects & Other Local Taxes	121,908,967	120,839,149	137,739,415	162,740,647	173,566,960	176,238,299
Licenses, Fees, Charges, & Bonds	108,167,330	232,721,302	118,387,611	376,999,160	173,898,584	218,476,749
Licenses & Permits	15,747,755	14,888,667	20,531,990	25,550,699	22,159,729	22,493,000
Service Revenue & Charges	70,380,519	69,531,024	66,108,769	84,087,323	82,860,789	103,626,086
Bonds & Leases	655,118	125,594,760	0	253,010,909	3,492,307	2,080,616
Miscellaneous	21,383,938	22,706,851	31,746,852	14,350,229	65,385,759	90,277,047
Revenues from State Sources	39,918,806	56,175,143	53,597,977	52,045,549	63,994,748	58,993,920
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	2,852,942	3,158,905	2,999,082	2,992,205	2,992,211	3,039,999
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)	18,587,554	20,281,987	24,941,952	26,182,585	26,562,397	30,206,257
Manufacturer's Depreciation Reimbursement	219,221	247,676	534,590	654,928	1,518,973	1,330,784
State Grants	18,259,089	32,486,575	25,122,353	22,215,831	32,921,167	24,416,879
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	12,560,085	20,690,848	25,168,848	44,804,392	32,129,491	22,718,012
Revenues from Other Local Sources	2,680,430	2,482,310	2,734,909	4,268,612	3,229,661	4,534,220
Total Expenditures (County only)	554,336,210	626,494,481	621,685,578	629,621,515	633,947,775	735,064,192
Administration	216,036,154	239,186,289	209,752,410	200,445,753	207,130,895	226,484,057
Instruction	0	0	0	0	0	0
Public Safety	97,028,383	103,528,586	99,550,996	100,472,614	110,092,577	115,891,457
Transportation	57,663,429	82,671,322	79,097,565	68,622,509	84,130,394	121,042,847
Health & Human Services	30,363,118	31,910,875	31,864,387	35,169,433	38,166,680	40,273,273
Environment & Housing	39,361,127	47,306,823	58,805,622	76,601,696	59,192,034	50,961,006
Recreation & Culture	34,257,796	41,119,392	38,497,407	44,830,253	52,573,795	65,167,990
Debt Service & Interest on Debt	28,490,251	29,908,200	29,800,511	29,547,281	31,651,504	28,347,508
Purchase of Land & Facility Construction	28,070,779	23,955,801	42,402,210	46,275,124	24,081,385	41,056,966
All Other	23,065,173	26,907,193	31,914,470	27,656,852	26,928,511	45,839,088

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

Charleston County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	716,355,032	757,051,846	715,662,422	839,468,024	1,035,680,923	1,076,451,580
Revenues from Local Sources	638,163,289	666,486,168	627,954,915	744,729,692	938,779,228	971,640,365
Current Property Taxes	199,715,202	222,529,170	248,401,592	246,499,327	338,037,684	319,812,990
Current Real & Personal Property Taxes	166,798,080	182,886,173	197,900,098	194,521,778	274,228,596	236,535,914
Fee In Lieu of Property Tax	9,137,283	10,811,483	9,041,966	10,023,882	13,603,330	13,224,289
All Other	23,779,839	28,831,514	41,459,528	41,953,667	50,205,758	70,052,787
Local Option Sales Tax	51,545,871	53,334,109	54,097,635	62,782,654	73,347,259	76,255,426
Local Hospitality Tax	35,063,660	34,466,146	30,661,150	41,127,724	47,805,491	51,376,861
Local Accommodations Tax	17,459,031	15,366,332	13,047,004	18,045,607	24,122,953	25,304,804
Capital Projects & Other Local Taxes	3	205	0	0	5,824	4,381
Licenses, Fees, Charges, & Bonds	334,379,522	340,790,206	281,747,534	376,274,380	455,460,017	498,885,903
Licenses & Permits	146,373,941	149,519,898	153,251,299	164,091,646	171,855,930	189,551,183
Service Revenue & Charges	77,226,238	79,457,592	66,104,491	83,060,520	54,852,261	97,355,402
Bonds & Leases	79,114,759	44,756,378	34,156,215	36,050,000	120,803,292	118,717,738
Miscellaneous	31,664,584	67,056,338	28,235,529	93,072,214	107,948,534	93,261,580
Revenues from State Sources	33,688,529	34,915,556	32,440,716	38,612,700	48,401,731	56,341,190
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	2,552,504	2,816,672	2,917,673	2,873,993	2,894,969	3,602,807
\$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	28,388,125	28,889,981	25,773,756	32,825,465	41,037,433	42,194,212
State Grants	419,310	484,405	591,124	871,157	1,946,118	2,108,039
Education Finance Act (EFA)	2,328,590	2,724,498	3,158,163	2,042,085	2,523,211	8,436,132
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	16,367,433	12,236,207	15,732,346	19,736,853	20,684,039	15,939,120
Revenues from Other Local Sources	28,135,781	43,413,915	39,534,445	36,388,779	27,815,925	32,530,905
Total Expenditures (Cities only)*	629,230,772	718,818,276	738,475,621	745,020,523	831,416,411	842,444,444
Administration	129,714,196	127,465,226	115,010,877	116,745,569	138,475,260	144,176,365
Instruction	0	0	0	0	0	0
Public Safety	203,707,783	212,568,660	207,029,763	217,708,399	242,059,412	265,857,679
Transportation	18,780,653	21,230,782	19,205,425	19,508,087	22,668,507	24,140,088
Health & Human Services	1,280,724	1,212,055	726,359	602,265	769,725	845,375
Environment & Housing	62,844,174	55,887,695	65,846,353	68,701,137	71,946,082	61,025,619
Recreation & Culture	55,276,725	56,214,781	52,788,278	54,256,309	66,149,303	71,678,428
Debt Service & Interest on Debt	58,896,289	79,443,463	90,511,199	79,150,608	105,048,097	100,479,339
Purchase of Land & Facility Construction	91,468,735	158,125,685	182,751,196	183,199,554	176,248,007	162,379,316
All Other	7,261,493	6,669,929	4,606,171	5,148,595	8,052,018	11,862,235

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. See appendix for cities reporting each fiscal year.

Charleston County

	FY 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	179,157,251	199,736,967	199,736,967	237,102,416	237,102,416	284,031,775
Total Expenditures (Special Purpose District Only)	157,275,666	180,418,617	180,418,617	199,866,698	199,866,698	231,900,272

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	841,779,278	902,461,356	969,535,890	995,889,683	1,134,535,691	1,185,458,590
School District Total	423,785,415	452,814,254	475,155,717	505,726,433	559,683,447	610,321,509
County Total	177,643,475	184,231,947	200,392,509	196,425,192	187,074,087	198,861,103
Cities Total	199,715,202	222,529,170	248,401,592	246,499,327	338,037,684	319,812,990
Special Purpose District Total	40,635,186	42,885,985	45,586,072	47,238,731	49,740,473	56,462,988

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	3,970,532,943	4,242,096,649	4,609,098,118	4,797,507,341	5,049,430,552	5,390,974,445
Owner Occupied (4% assessment ratio)	1,342,925,610	1,421,612,810	1,638,245,189	1,707,320,110	1,808,662,450	1,916,020,830
Agricultural (Private) (4%)	2,156,520	2,217,780	2,274,830	2,206,130	1,397,720	1,426,080
Agricultural (Corporate) (6%)	206,850	199,410	178,530	165,410	142,890	147,760
Commercial/Rental (6%)	1,957,236,528	2,054,401,326	2,260,379,936	2,330,926,763	2,470,862,486	2,611,445,902
Personal Property (Vehicles) (6%)	233,566,623	225,143,187	236,587,927	259,781,746	258,067,596	317,261,397
Other Personal Property (10.5%)	69,166,630	76,570,570	78,457,680	92,472,680	101,423,230	123,153,050
Manufacturing (10.5%)	22,505,366	24,309,351	26,060,612	27,956,983	38,320,200	34,201,613
Utility (10.5%)	127,933,280	127,498,260	129,483,320	134,227,360	146,547,210	146,873,560
Business Personal (10.5%)	99,849,750	106,307,640	103,643,840	94,853,250	92,895,720	97,597,970
Motor Carrier (9.5%)	2,800,485	1,504,701	3,341,704	7,665,709	6,965,864	5,777,506
Fee-in-Lieu and Joint Industrial Park	112,185,301	202,331,614	130,444,550	139,931,200	124,145,186	137,068,777

Estimated Total Average Millage Rates	277.4	278.2	266.5	271.6	278.7	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Chester County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	156,599,468	152,717,869	167,649,745	200,241,032	180,954,224	191,320,496
Revenues from Local Sources	66,654,444	63,591,594	67,284,647	90,330,338	75,999,891	80,589,419
Current Property Taxes	40,266,304	41,429,571	42,238,556	44,785,339	48,112,445	49,409,479
Current Real & Personal Property Taxes	33,222,581	33,673,923	35,608,185	37,811,100	40,850,176	41,284,557
Fee In Lieu of Property Tax (only Counties and Cities)	5,614,614	6,029,399	5,324,519	5,482,773	5,865,945	6,570,021
All Other	1,429,109	1,726,249	1,305,852	1,491,466	1,396,324	1,554,900
Local Option Sales Tax	6,921,394	6,131,112	6,416,828	9,136,262	7,274,525	8,818,528
Local Hospitality Tax	106,185	98,498	128,544	125,157	27,423	124,482
Local Accommodations Tax	142,091	243,316	229,107	269,488	305,815	255,007
Capital Projects & Other Local Taxes	2,730,535	2,910,540	3,358,559	2,827,417	5,522,814	4,218,235
Licenses, Fees, Charges, & Bonds	16,487,935	12,778,557	14,913,053	33,186,675	14,756,869	17,763,688
Licenses & Permits	1,692,095	1,713,878	1,827,147	2,278,400	732,187	2,646,616
Service Revenue & Charges	8,475,406	7,914,023	7,376,954	7,492,879	6,806,577	10,776,079
Bonds & Leases	1,735,000	1,170,000	1,741,100	20,815,000	4,916,337	1,897,605
Miscellaneous	4,585,434	1,980,656	3,967,852	2,600,396	2,301,768	2,443,388
Revenues from State Sources	45,892,190	47,743,524	47,999,546	50,284,592	48,865,959	51,843,313
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	2,628,819	2,730,020	2,787,243	2,530,877	2,591,958	2,791,901
Reimbursements for Property Tax Relief - Remaining Residential	3,355,546	3,907,735	3,346,378	4,440,940	4,367,126	4,990,691
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,156,414	2,083,194	2,104,830	2,474,493	2,500,851	2,678,594
Manufacturer's Depreciation Reimbursement	1,114,057	1,602,868	1,624,760	2,364,039	4,104,384	4,595,414
State Grants	16,995,532	16,754,826	19,039,514	19,317,046	27,405,534	28,819,039
Education Finance Act (EFA)	14,015,797	13,131,271	12,736,972	12,849,041	79,959	78,533
Education Improvement Act (EIA)	3,598,804	5,265,001	4,214,016	4,280,935	5,788,570	5,711,784
Education Lottery	0	241,388	118,612	0	356	150,136
Revenues from Federal Sources	9,540,152	8,877,532	19,857,589	20,220,737	16,683,009	17,122,914
Revenues from Other Local Sources	0	0	2,744	0	0	0
Revenues from Special Purpose Districts	34,512,682	32,505,219	32,505,219	39,405,365	39,405,365	41,764,850
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	146,115,738	146,312,959	154,024,574	165,709,198	153,974,469	184,402,944
Administration	47,399,030	48,165,347	50,201,400	55,772,487	59,399,411	67,506,731
Instruction	30,064,507	31,823,264	32,526,194	33,507,393	34,416,205	35,829,923
Public Safety	14,767,347	16,656,136	16,485,480	16,613,951	11,047,773	20,458,036
Transportation	351,799	354,776	361,950	355,084	388,249	488,680
Health & Human Services	3,226,758	3,015,125	3,370,907	3,470,863	3,738,087	3,728,772
Environment & Housing	1,994,219	1,706,223	982,359	1,835,696	1,014,910	2,318,795
Recreation & Culture	1,251,257	1,507,299	1,380,864	1,757,661	981,332	2,144,054
Debt Service & Interest on Debt	8,162,386	7,912,849	10,152,681	7,353,055	4,618,989	4,029,679
Purchase of Land & Facility Construction	1,467,842	1,028,826	4,221,164	6,156,006	1,696,291	7,314,237
All Other	3,745,040	4,000,399	4,198,860	4,489,890	2,276,110	2,375,035
Special Purpose Districts	33,685,553	30,142,715	30,142,715	34,397,112	34,397,112	38,209,002

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

Chester County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	71,410,458	69,615,419	73,726,589	81,773,642	87,255,038	87,265,121
Revenues from Local Sources	28,342,742	24,351,051	26,233,750	26,351,131	31,492,823	30,006,604
Current Property Taxes	21,605,921	20,722,250	21,883,879	24,088,256	27,042,783	24,794,930
Current Real & Personal Property Taxes	21,334,668	20,583,105	21,506,241	23,658,292	26,552,954	24,336,282
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	271,253	139,145	377,638	429,964	489,829	458,648
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	6,736,821	3,628,801	4,349,871	2,262,875	4,450,040	5,211,674
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,729,471	2,152,991	1,375,110	1,731,840	3,471,193	4,552,169
Bonds & Leases	0	0	0	0	120,837	55,413
Miscellaneous	4,007,350	1,475,810	2,974,761	531,035	858,010	604,092
Revenues from State Sources	35,248,259	37,522,257	36,574,355	37,537,455	40,828,025	42,989,653
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	1,271,482	1,283,078	1,285,987	1,294,362	1,299,823	1,298,011
Reimbursements for Property Tax Relief - Remaining Residential	3,355,546	3,907,735	3,346,378	4,440,940	4,367,126	4,990,691
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	129,377	129,377	129,377	129,377	129,377	129,377
Manufacturer's Depreciation Reimbursement	791,602	1,125,066	1,091,379	1,729,211	2,850,814	3,228,926
State Grants	10,058,430	10,412,120	11,624,413	10,786,368	24,284,779	25,374,974
Education Finance Act (EFA)	14,015,797	13,131,271	12,736,972	12,849,041	79,959	78,533
Education Improvement Act (EIA)	3,598,804	5,265,001	4,214,016	4,280,935	5,788,570	5,711,784
Education Lottery	0	241,388	118,612	0	356	150,136
Revenues from Federal Sources	7,819,457	7,742,111	10,918,484	17,885,056	14,934,190	14,268,864
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	68,857,089	68,160,680	76,441,912	81,637,539	79,655,452	91,316,367
Administration	31,429,033	29,914,231	30,205,846	36,197,744	41,031,622	47,206,086
Instruction	30,064,507	31,823,264	32,526,194	33,507,393	34,416,205	35,829,923
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	136	82,769	232,592	240,982	196,098
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	826	414	13,853	22,179	22,500	23,441
Debt Service & Interest on Debt	2,841,510	2,494,973	6,116,894	2,432,488	2,222,175	1,506,822
Purchase of Land & Facility Construction	1,467,842	981,855	4,221,164	6,156,006	1,696,291	6,551,007
All Other	3,053,371	2,945,807	3,275,192	3,089,137	25,677	2,990

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

Chester County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	42,746,983	42,079,904	53,094,487	70,760,778	53,415,573	52,640,805
Revenues from Local Sources	31,230,664	32,007,430	33,425,799	55,907,260	43,686,126	42,459,480
Current Property Taxes	17,173,703	19,061,847	18,675,699	19,017,346	20,994,211	22,963,108
Current Real & Personal Property Taxes	10,557,582	11,617,641	12,586,307	12,883,240	14,229,644	15,463,424
Fee In Lieu of Property Tax	5,590,472	6,001,824	5,292,520	5,433,298	5,865,945	6,543,556
All Other	1,025,649	1,442,382	796,872	700,808	898,622	956,127
Local Option Sales Tax	5,635,638	4,838,428	4,808,842	7,755,032	6,956,719	7,078,074
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	111,872	116,634	155,824	185,464	214,688	183,530
Capital Projects & Other Local Taxes	2,730,535	2,910,540	3,358,559	2,827,417	5,522,814	4,218,235
Licenses, Fees, Charges, & Bonds	5,578,916	5,079,981	6,426,875	26,122,001	9,997,694	8,016,533
Licenses & Permits	278,296	247,173	350,338	891,817	578,710	1,092,660
Service Revenue & Charges	3,095,892	3,217,120	3,471,610	3,253,748	3,305,736	3,496,308
Bonds & Leases	1,735,000	1,170,000	1,741,100	20,815,000	4,795,500	1,842,192
Miscellaneous	469,728	445,688	863,827	1,161,436	1,317,748	1,585,373
Revenues from State Sources	9,808,163	9,158,856	10,952,406	12,517,837	7,980,628	7,776,270
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,152,482	1,234,850	1,253,230	1,229,196	1,284,518	1,278,640
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)	1,736,950	1,692,524	1,877,117	2,141,039	2,321,785	2,370,859
Manufacturer's Depreciation Reimbursement	321,784	477,802	533,381	616,924	1,253,570	1,366,488
State Grants	6,596,947	5,753,680	7,288,678	8,530,678	3,120,755	2,760,283
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,708,156	913,618	8,716,282	2,335,681	1,748,819	2,405,055
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (County only)	35,323,046	39,343,373	39,839,630	41,454,729	39,195,975	45,560,520
Administration	14,208,741	16,156,000	18,103,220	17,762,253	17,890,817	18,266,497
Instruction	0	0	0	0	0	0
Public Safety	10,392,599	11,896,368	11,809,539	12,548,796	10,842,472	16,175,291
Transportation	351,799	354,776	344,330	335,434	370,418	466,988
Health & Human Services	2,947,024	3,014,989	3,288,138	3,238,271	3,497,105	3,532,674
Environment & Housing	808,350	815,455	982,359	913,806	1,014,910	1,138,795
Recreation & Culture	864,699	919,914	931,979	924,535	935,516	1,093,367
Debt Service & Interest on Debt	5,167,879	5,399,341	4,035,787	4,920,567	2,396,814	2,522,857
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	581,955	786,530	344,278	811,067	2,247,923	2,364,051

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

Chester County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	7,929,345	8,517,327	8,323,450	8,301,247	878,248	9,649,720
Revenues from Local Sources	7,081,038	7,233,113	7,625,098	8,071,947	820,942	8,123,335
Current Property Taxes	1,486,680	1,645,474	1,678,978	1,679,737	75,451	1,651,441
Current Real & Personal Property Taxes	1,330,331	1,473,177	1,515,637	1,269,568	67,578	1,484,851
Fee In Lieu of Property Tax	24,142	27,575	31,999	49,475	0	26,465
All Other	132,207	144,722	131,342	360,694	7,873	140,125
Local Option Sales Tax	1,285,756	1,292,684	1,607,986	1,381,230	317,806	1,740,454
Local Hospitality Tax	106,185	98,498	128,544	125,157	27,423	124,482
Local Accommodations Tax	30,219	126,682	73,283	84,024	91,127	71,477
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,172,198	4,069,775	4,136,307	4,801,799	309,135	4,535,481
Licenses & Permits	1,413,799	1,466,705	1,476,809	1,386,583	153,477	1,553,956
Service Revenue & Charges	2,650,043	2,543,912	2,530,234	2,507,291	29,648	2,727,602
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	108,356	59,158	129,264	907,925	126,010	253,923
Revenues from State Sources	835,768	1,062,411	472,785	229,300	57,306	1,077,390
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	204,855	212,092	248,026	7,319	7,617	215,250
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	290,087	261,293	98,336	204,077	49,689	178,358
State Grants	671	0	0	17,904	0	0
Education Finance Act (EFA)	340,155	589,026	126,423	0	0	683,782
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	12,539	221,803	222,823	0	0	448,995
Revenues from Other Local Sources	0	0	2,744	0	0	0
Total Expenditures (Cities only)*	8,250,050	8,666,191	7,600,317	8,219,818	725,930	9,317,055
Administration	1,761,256	2,095,116	1,892,334	1,812,490	476,972	2,034,148
Instruction	0	0	0	0	0	0
Public Safety	4,374,748	4,759,768	4,675,941	4,065,155	205,301	4,282,745
Transportation	0	0	17,620	19,650	17,831	21,692
Health & Human Services	279,734	0	0	0	0	0
Environment & Housing	1,185,869	890,768	0	921,890	0	1,180,000
Recreation & Culture	385,732	586,971	435,032	810,947	23,316	1,027,246
Debt Service & Interest on Debt	152,997	18,535	0	0	0	0
Purchase of Land & Facility Construction	0	46,971	0	0	0	763,230
All Other	109,714	268,062	579,390	589,686	2,510	7,994

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	34,512,682	32,505,219	32,505,219	39,405,365	39,405,365	41,764,850
Total Expenditures (Special Purpose District Only)	33,685,553	30,142,715	30,142,715	34,397,112	34,397,112	38,209,002

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	44,017,900	45,364,716	46,156,513	48,979,571	52,391,056	54,058,873
School District Total	21,605,921	20,722,250	21,883,879	24,088,256	27,042,783	24,794,930
County Total	17,173,703	19,061,847	18,675,699	19,017,346	20,994,211	22,963,108
Cities Total	1,486,680	1,645,474	1,678,978	1,679,737	75,451	1,651,441
Special Purpose District Total	3,751,596	3,935,145	3,917,957	4,194,232	4,278,611	4,649,394

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	119,162,051	116,574,119	122,118,013	137,608,574	149,650,448	163,942,904
Owner Occupied (4% assessment ratio)	31,667,080	32,351,000	33,275,520	38,856,890	40,455,600	43,218,320
Agricultural (Private) (4%)	1,518,720	1,589,450	1,342,200	1,422,270	1,406,370	1,303,270
Agricultural (Corporate) (6%)	388,970	382,620	750,170	711,490	681,830	689,250
Commercial/Rental (6%)	20,713,355	20,560,190	21,660,233	24,473,302	26,316,915	28,235,980
Personal Property (Vehicles) (6%)	11,399,678	11,892,231	12,508,593	13,030,265	13,984,404	15,296,203
Other Personal Property (10.5%)	819,767	938,517	381,211	540,767	551,004	584,543
Manufacturing (10.5%)	17,023,133	19,141,410	19,949,030	21,490,050	29,376,410	31,222,420
Utility (10.5%)	16,859,533	15,326,045	17,938,170	19,983,019	21,328,787	26,771,320
Business Personal (10.5%)	5,091,280	4,754,080	3,858,810	4,221,840	3,951,140	4,938,680
Motor Carrier (9.5%)	1,089,083	547,383	1,464,280	1,648,637	1,720,334	1,659,738
Fee-in-Lieu and Joint Industrial Park	12,591,452	9,091,193	8,989,796	11,230,044	9,877,654	10,023,180

Estimated Total Average Millage Rates	483.8	489.8	499.6	493.7	500.0	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Cherokee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	205,037,804	209,913,826	227,331,342	267,532,492	274,736,777	263,629,979
Revenues from Local Sources	87,585,365	90,770,479	97,876,286	121,730,666	126,134,958	110,344,415
Current Property Taxes	53,481,313	54,237,505	56,335,578	57,941,887	63,525,023	72,793,466
Current Real & Personal Property Taxes	48,340,728	48,694,738	50,345,551	52,185,358	56,993,429	64,734,020
Fee In Lieu of Property Tax (only Counties and Cities)	3,706,655	3,808,706	4,268,534	4,194,165	4,860,836	6,122,978
All Other	1,433,930	1,734,061	1,721,493	1,562,364	1,670,758	1,936,467
Local Option Sales Tax	5,163,795	5,774,298	7,618,346	8,105,229	8,599,950	8,710,872
Local Hospitality Tax	1,523,274	1,344,913	2,164,405	1,849,214	2,150,781	2,236,223
Local Accommodations Tax	253,767	225,140	220,514	254,288	203,404	228,371
Capital Projects & Other Local Taxes	6,639,195	7,620,109	7,997,464	9,517,079	9,804,194	10,005,832
Licenses, Fees, Charges, & Bonds	20,524,021	21,568,514	23,539,979	44,062,969	41,851,606	16,369,651
Licenses & Permits	3,976,803	4,286,095	4,506,233	5,971,905	5,004,827	4,595,965
Service Revenue & Charges	4,457,716	4,395,523	3,133,362	6,211,058	4,853,246	4,854,860
Bonds & Leases	8,373,309	8,241,444	11,823,218	24,117,682	8,822,213	0
Miscellaneous	3,716,193	4,645,452	4,077,166	7,762,324	23,171,320	6,918,826
Revenues from State Sources	62,849,799	64,593,319	65,564,454	70,613,984	75,602,471	75,750,515
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	3,012,257	3,016,850	2,953,521	2,980,360	2,952,673	3,000,295
Reimbursements for Property Tax Relief - Remaining Residential	5,692,746	6,589,887	6,158,056	8,058,258	7,871,459	8,856,137
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	3,457,712	3,377,768	3,595,212	4,272,362	4,560,626	4,239,669
Manufacturer's Depreciation Reimbursement	483,895	859,920	917,266	1,243,045	1,629,082	1,647,884
State Grants	19,413,576	19,891,650	23,697,498	24,912,569	46,199,749	45,296,109
Education Finance Act (EFA)	21,986,815	21,566,451	19,092,493	19,323,982	123,518	118,971
Education Improvement Act (EIA)	5,644,548	6,060,354	6,100,346	6,830,776	9,268,542	9,598,670
Education Lottery	165,882	238,071	57,694	264	4,454	412
Revenues from Federal Sources	12,494,539	12,006,556	20,560,950	32,030,087	29,612,859	26,787,082
Revenues from Other Local Sources	2,097,093	1,902,895	2,689,075	2,808,509	3,037,243	3,262,022
Revenues from Special Purpose Districts	40,011,008	40,640,577	40,640,577	40,349,246	40,349,246	47,485,945
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	219,487,344	203,880,235	208,224,462	231,920,191	271,441,309	254,427,902
Administration	55,317,930	56,950,889	57,857,780	64,815,967	67,882,031	70,217,449
Instruction	57,018,731	56,612,033	58,586,310	64,315,153	63,856,507	65,542,644
Public Safety	19,905,797	20,082,758	24,145,433	22,672,208	24,392,984	25,575,866
Transportation	2,985,433	3,478,730	2,096,416	3,916,639	7,788,633	7,187,518
Health & Human Services	1,005,493	2,325,961	917,423	888,313	1,447,961	984,441
Environment & Housing	5,260,805	5,007,041	5,513,644	6,061,436	6,685,300	6,232,783
Recreation & Culture	2,204,309	1,244,832	1,183,454	3,251,554	977,862	2,108,547
Debt Service & Interest on Debt	20,663,358	16,971,579	17,166,624	17,982,978	40,717,395	10,868,643
Purchase of Land & Facility Construction	16,338,134	3,779,246	3,298,671	3,470,793	8,254,234	11,855,223
All Other	213,264	228,375	259,916	460,558	5,353,810	6,302,376
Special Purpose Districts	38,574,090	37,198,791	37,198,791	44,084,592	44,084,592	47,552,412

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

Cherokee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	117,045,427	119,413,060	125,047,098	142,757,010	164,920,328	138,071,058
Revenues from Local Sources	51,105,684	51,248,597	55,001,613	64,149,199	79,686,915	58,099,362
Current Property Taxes	32,265,373	32,479,824	35,082,980	36,450,378	40,966,896	46,736,479
Current Real & Personal Property Taxes	31,934,894	32,239,092	34,482,670	35,733,154	40,186,072	45,925,363
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	330,479	240,732	600,310	717,224	780,824	811,116
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 & Other Local Taxes	6,639,195	6,365,822	6,671,126	8,176,891	8,355,496	8,223,851
Licenses, Fees, Charges, & Bonds	12,201,116	12,402,951	13,247,507	19,521,930	30,364,523	3,139,032
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,268,032	1,841,115	1,296,019	4,281,213	2,438,044	1,567,324
Bonds & Leases	7,834,192	7,141,444	10,018,218	13,113,182	8,822,213	0
Miscellaneous	2,098,892	3,420,392	1,933,270	2,127,535	19,104,266	1,571,708
Revenues from State Sources	54,539,139	56,653,981	55,411,295	56,597,982	60,322,732	62,022,267
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	1,622,566	1,623,919	1,623,737	1,623,595	1,614,169	1,630,197
Reimbursements for Property Tax Relief - Remaining Residential	5,692,746	6,589,887	6,158,056	8,058,258	7,871,459	8,856,137
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	203,447	203,448	203,448	205,512	203,448	203,448
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	16,230,767	17,379,483	19,183,153	17,563,227	38,244,774	38,622,064
Education Finance Act (EFA)	21,986,815	21,566,451	19,092,493	19,323,982	123,518	118,971
Education Improvement Act (EIA)	5,644,548	6,060,354	6,100,346	6,830,776	9,268,542	9,598,670
Education Lottery	165,882	238,071	57,694	264	4,454	412
Revenues from Federal Sources	11,400,604	11,510,482	14,634,190	22,009,829	24,910,681	17,949,429
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	135,549,639	121,434,148	121,497,351	130,418,039	159,447,936	131,771,804
Administration	42,388,690	44,439,159	43,706,558	45,603,491	46,769,313	50,169,044
Instruction	57,018,731	56,612,033	58,586,310	64,315,153	63,856,507	65,542,644
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	20,259,156	16,556,474	16,613,402	17,172,985	40,467,914	10,620,162
Purchase of Land & Facility Construction	15,763,065	3,707,430	2,524,596	3,256,530	8,254,234	5,329,190
All Other	119,997	119,052	66,485	69,880	99,968	110,764

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

Cherokee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	31,908,572	33,737,959	43,506,744	59,285,672	49,635,365	60,947,211
Revenues from Local Sources	24,150,818	26,472,717	27,984,444	43,523,656	34,666,923	39,820,257
Current Property Taxes	15,754,603	16,075,283	16,985,870	17,366,148	19,010,111	22,056,040
Current Real & Personal Property Taxes	11,322,409	11,473,717	12,047,488	12,751,356	13,671,138	15,396,674
Fee In Lieu of Property Tax	3,582,008	3,678,078	4,071,360	3,923,163	4,645,445	5,852,487
All Other	850,186	923,488	867,022	691,629	693,528	806,878
Local Option Sales Tax	4,323,255	4,924,895	5,304,076	5,604,654	6,173,377	6,162,567
Local Hospitality Tax	0	0	0	129,986	386,592	418,798
Local Accommodations Tax	84,535	93,906	73,116	84,324	74,041	80,592
Capital Projects & Other Local Taxes	0	1,254,287	1,326,338	1,340,188	1,448,698	1,781,981
Licenses, Fees, Charges, & Bonds	3,988,425	4,124,346	4,295,044	18,998,356	7,574,104	9,320,279
Licenses & Permits	653,002	817,825	1,053,309	1,121,892	1,461,300	1,194,419
Service Revenue & Charges	1,918,307	2,331,007	1,529,473	1,631,991	2,240,908	3,063,647
Bonds & Leases	0	0	0	11,000,000	0	0
Miscellaneous	1,417,116	975,514	1,712,262	5,244,473	3,871,896	5,062,213
Revenues from State Sources	7,334,972	7,016,861	9,064,687	9,166,727	12,785,861	12,099,954
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,046,648	1,052,567	1,046,903	1,077,242	1,084,973	1,098,879
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)	2,659,455	2,617,051	2,813,448	3,467,495	3,737,514	3,477,996
Manufacturer's Depreciation Reimbursement	466,522	835,576	890,003	962,825	1,508,399	1,520,491
State Grants	3,162,347	2,511,667	4,314,333	3,659,165	6,454,975	6,002,588
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	422,782	248,381	5,895,542	5,984,679	1,562,076	8,272,683
Revenues from Other Local Sources	0	0	562,071	610,610	620,505	754,317
Total Expenditures (County only)	28,667,403	30,496,682	34,697,327	41,333,898	54,370,286	57,068,253
Administration	9,784,111	9,450,927	11,189,243	16,044,451	19,540,758	15,882,226
Instruction	0	0	0	0	0	0
Public Safety	12,258,689	12,566,591	16,654,834	14,778,854	18,716,655	16,382,480
Transportation	2,615,907	3,117,309	1,753,910	3,628,320	7,788,633	5,719,835
Health & Human Services	1,005,493	2,325,961	917,423	888,313	1,447,961	984,441
Environment & Housing	2,982,675	3,025,006	3,326,181	3,872,968	5,166,772	4,869,786
Recreation & Culture	20,528	10,888	2,092	1,822,476	321,131	511,840
Debt Service & Interest on Debt	0	0	0	0	0	0
Purchase of Land & Facility Construction	0	0	767,171	0	0	6,526,033
All Other	0	0	86,473	298,516	1,388,376	6,191,612

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

Cherokee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	16,072,797	16,122,230	18,136,923	25,140,564	19,831,838	17,125,765
Revenues from Local Sources	12,328,863	13,049,165	14,890,229	14,057,811	11,781,120	12,424,796
Current Property Taxes	5,461,337	5,682,398	4,266,728	4,125,361	3,548,016	4,000,947
Current Real & Personal Property Taxes	5,083,425	4,981,929	3,815,393	3,700,848	3,136,219	3,411,983
Fee In Lieu of Property Tax	124,647	130,628	197,174	271,002	215,391	270,491
All Other	253,265	569,841	254,161	153,511	196,406	318,473
Local Option Sales Tax	840,540	849,403	2,314,270	2,500,575	2,426,573	2,548,305
Local Hospitality Tax	1,523,274	1,344,913	2,164,405	1,719,228	1,764,189	1,817,425
Local Accommodations Tax	169,232	131,234	147,398	169,964	129,363	147,779
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,334,480	5,041,217	5,997,428	5,542,683	3,912,979	3,910,340
Licenses & Permits	3,323,801	3,468,270	3,452,924	4,850,013	3,543,527	3,401,546
Service Revenue & Charges	271,377	223,401	307,870	297,854	174,294	223,889
Bonds & Leases	539,117	1,100,000	1,805,000	4,500	0	0
Miscellaneous	200,185	249,546	431,634	390,316	195,158	284,905
Revenues from State Sources	975,688	922,477	1,088,472	4,849,275	2,493,878	1,628,294
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	343,043	340,364	282,881	279,523	253,531	271,219
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	594,810	557,269	578,316	599,355	619,664	558,225
State Grants	17,373	24,344	27,263	280,220	120,683	127,393
Education Finance Act (EFA)	20,462	500	200,012	3,690,177	1,500,000	671,457
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	671,153	247,693	31,218	4,035,579	3,140,102	564,970
Revenues from Other Local Sources	2,097,093	1,902,895	2,127,004	2,197,899	2,416,738	2,507,705
Total Expenditures (Cities only)*	16,696,212	14,750,614	14,830,993	16,083,662	13,538,495	18,035,433
Administration	3,145,129	3,060,803	2,961,979	3,168,025	1,571,960	4,166,179
Instruction	0	0	0	0	0	0
Public Safety	7,647,108	7,516,167	7,490,599	7,893,354	5,676,329	9,193,386
Transportation	369,526	361,421	342,506	288,319	0	1,467,683
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,278,130	1,982,035	2,187,463	2,188,468	1,518,528	1,362,997
Recreation & Culture	2,183,781	1,233,944	1,181,362	1,429,078	656,731	1,596,707
Debt Service & Interest on Debt	404,202	415,105	553,222	809,993	249,481	248,481
Purchase of Land & Facility Construction	575,069	71,816	6,904	214,263	0	0
All Other	93,267	109,323	106,958	92,162	3,865,466	0

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)*	40,011,008	40,640,577	40,640,577	40,349,246	40,349,246	47,485,945
Total Expenditures (Special Purpose District Only)*	38,574,090	37,198,791	37,198,791	44,084,592	44,084,592	47,552,412

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	55,344,228	55,970,305	58,461,150	60,387,719	66,074,128	75,641,208
School District Total	32,265,373	32,479,824	35,082,980	36,450,378	40,966,896	46,736,479
County Total	15,754,603	16,075,283	16,985,870	17,366,148	19,010,111	22,056,040
Cities Total	5,461,337	5,682,398	4,266,728	4,125,361	3,548,016	4,000,947
Special Purpose District Total	1,862,915	1,732,800	2,125,572	2,445,832	2,549,105	2,847,742

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	214,633,563	215,664,143	225,410,351	232,232,248	255,695,058	275,408,834
Owner Occupied (4% assessment ratio)	53,025,240	53,934,430	55,126,070	56,991,560	64,463,160	67,415,850
Agricultural (Private) (4%)	1,034,140	1,044,290	1,068,410	1,080,090	1,018,210	1,066,040
Agricultural (Corporate) (6%)	117,670	117,730	111,790	113,970	113,550	69,240
Commercial/Rental (6%)	51,994,915	52,132,850	52,953,915	52,695,230	58,380,070	61,538,445
Personal Property (Vehicles) (6%)	19,953,920	20,740,426	22,220,358	22,671,972	24,184,770	25,882,233
Other Personal Property (10.5%)	1,075,900	843,590	714,683	1,009,294	1,071,408	1,096,975
Manufacturing (10.5%)	27,187,840	26,708,010	27,644,220	30,673,290	32,476,890	33,848,988
Utility (10.5%)	22,828,214	22,076,832	23,981,807	26,345,600	29,307,996	35,822,630
Business Personal (10.5%)	7,697,740	8,130,240	8,084,850	8,358,150	8,355,060	8,417,930
Motor Carrier (9.5%)	1,913,435	1,009,125	2,163,766	2,336,261	2,537,813	2,238,616
Fee-in-Lieu and Joint Industrial Park	27,804,549	28,926,620	31,340,482	29,956,831	33,786,131	38,011,887

Estimated Total Average Millage Rates	337.2	337.0	346.5	355.7	354.7	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Chesterfield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	136,079,461	133,473,148	150,160,909	166,385,103	169,262,062	189,932,160
Revenues from Local Sources	66,453,475	64,348,855	73,853,550	78,777,887	74,595,534	81,583,216
Current Property Taxes	37,806,906	35,543,549	45,063,062	39,765,282	39,589,077	41,036,884
Current Real & Personal Property Taxes	33,797,641	32,298,373	41,288,009	35,236,425	36,797,750	37,537,112
Fee In Lieu of Property Tax (only Counties and Cities)	2,949,560	2,287,309	2,843,201	3,298,497	1,739,965	2,317,418
All Other	1,059,705	957,867	931,852	1,230,360	1,051,362	1,182,354
Local Option Sales Tax	8,205,867	9,580,615	9,587,213	10,027,788	10,786,933	11,971,499
Local Hospitality Tax	789,763	776,909	762,043	343,204	962,471	1,047,924
Local Accommodations Tax	67,706	84,160	101,799	15,388	119,331	459,631
Capital Projects & Other Local Taxes	3,444,223	3,750,325	4,353,606	4,584,086	5,008,843	5,212,959
Licenses, Fees, Charges, & Bonds	16,139,010	14,613,297	13,985,827	24,042,139	18,128,879	21,854,319
Licenses & Permits	3,996,408	4,320,227	4,179,752	1,511,757	4,367,973	4,542,813
Service Revenue & Charges	8,666,309	6,560,793	5,597,574	5,360,759	8,065,305	11,062,980
Bonds & Leases	773,895	17,018	91,748	13,044,921	34,337	36,906
Miscellaneous	2,702,398	3,715,259	4,116,753	4,124,702	5,661,264	6,211,620
Revenues from State Sources	57,166,210	56,290,902	61,283,333	60,691,692	70,184,923	77,707,755
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	2,233,428	2,281,817	2,541,314	2,109,553	2,215,622	2,553,799
Reimbursements for Property Tax Relief - Remaining Residential	4,131,099	4,385,104	4,594,881	5,103,365	5,514,766	6,402,575
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	3,130,217	3,032,724	4,223,892	3,859,336	4,820,054	5,001,466
Manufacturer's Depreciation Reimbursement	3,064,965	2,446,301	2,764,151	2,762,637	5,406,671	8,888,320
State Grants	17,992,234	17,792,785	20,871,431	19,532,230	41,814,334	43,994,649
Education Finance Act (EFA)	19,348,546	19,248,141	19,147,446	18,977,923	116,935	117,316
Education Improvement Act (EIA)	5,317,799	5,209,242	5,281,657	6,488,322	8,438,215	8,876,637
Education Lottery	89,596	36,462	235	0	0	14,668
Revenues from Federal Sources	10,843,831	10,681,026	13,841,110	25,749,741	23,171,478	29,159,535
Revenues from Other Local Sources	1,418,846	1,914,420	944,971	830,918	975,262	1,149,455
Revenues from Special Purpose Districts	197,099	237,945	237,945	334,865	334,865	332,199
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	123,556,084	124,177,824	143,911,263	133,893,190	150,458,067	157,974,051
Administration	46,415,969	46,120,606	47,999,302	52,013,725	58,465,047	66,944,366
Instruction	39,786,014	42,024,087	44,142,966	47,368,379	48,239,806	49,757,271
Public Safety	14,292,901	17,141,063	17,289,521	15,167,624	22,725,180	22,109,246
Transportation	4,414,164	598,733	4,114,111	504,559	823,435	304,587
Health & Human Services	254,815	271,695	262,812	271,238	281,874	285,114
Environment & Housing	2,804,718	3,080,160	2,741,788	1,460,775	3,186,441	2,562,837
Recreation & Culture	3,375,022	3,132,680	2,926,062	1,709,244	3,624,187	3,346,182
Debt Service & Interest on Debt	10,519,507	11,039,507	12,100,856	8,916,283	9,222,562	9,097,285
Purchase of Land & Facility Construction	1,238,765	58,237	11,545,108	4,908,265	2,145,559	2,940,733
All Other	267,369	323,095	400,776	1,319,638	1,490,516	308,610
Special Purpose Districts	186,840	387,961	387,961	253,460	253,460	317,820

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

Chesterfield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	86,183,455	85,595,799	91,820,158	114,059,649	106,641,005	116,719,511
Revenues from Local Sources	28,842,719	26,976,508	27,659,556	42,160,278	30,802,941	31,247,482
Current Property Taxes	20,484,389	19,882,380	21,303,058	21,527,237	22,047,381	21,395,350
Current Real & Personal Property Taxes	20,290,765	19,785,352	21,038,048	21,229,597	21,716,362	21,085,369
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	193,624	97,028	265,010	297,640	331,019	309,981
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 & Other Local Taxes	3,444,223	3,750,325	4,353,606	4,584,086	5,008,843	5,212,959
Licenses, Fees, Charges, & Bonds	4,914,107	3,343,803	2,002,892	16,048,955	3,746,717	4,639,173
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,818,969	2,351,530	1,146,224	2,044,756	2,812,508	3,728,248
Bonds & Leases	773,895	17,018	91,748	13,044,921	34,337	36,906
Miscellaneous	1,321,243	975,255	764,920	959,278	899,872	874,019
Revenues from State Sources	47,085,007	48,958,636	51,439,677	52,382,021	56,446,006	59,189,274
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	1,091,180	1,095,563	1,099,815	1,099,358	1,097,314	1,097,877
Reimbursements for Property Tax Relief - Remaining Residential	4,131,099	4,385,104	4,594,881	5,103,365	5,514,766	6,402,575
\$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	1,161,362	1,269,690	1,468,959	1,726,635	3,327,036	3,283,475
State Grants	13,973,709	15,742,718	17,874,968	17,014,702	35,980,024	37,425,010
Education Finance Act (EFA)	19,348,546	19,248,141	19,147,446	18,977,923	116,935	117,316
Education Improvement Act (EIA)	5,317,799	5,209,242	5,281,657	6,488,322	8,438,215	8,876,637
Education Lottery	89,596	36,462	235	0	0	14,668
Revenues from Federal Sources	10,255,729	9,660,655	12,720,925	19,517,350	19,392,058	26,282,755
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	84,284,435	85,833,801	91,633,660	98,755,773	101,977,776	114,420,828
Administration	37,194,660	36,280,228	39,006,934	43,738,085	45,661,556	54,373,403
Instruction	39,786,014	42,024,087	44,142,966	47,368,379	48,239,806	49,757,271
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	724,558	366,376	319,737	515,895	612,944	567,752
Debt Service & Interest on Debt	6,451,045	7,027,520	6,992,795	6,810,034	6,675,352	6,723,148
Purchase of Land & Facility Construction	22,316	58,237	1,095,804	235,533	714,749	2,940,733
All Other	105,842	77,353	75,424	87,847	73,369	58,521

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

Chesterfield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	33,425,042	32,352,776	38,820,438	42,644,748	39,447,329	52,024,097
Revenues from Local Sources	25,135,380	24,994,494	31,451,200	32,885,112	28,243,831	33,180,623
Current Property Taxes	13,101,210	11,296,049	17,458,874	17,478,570	11,235,501	12,899,199
Current Real & Personal Property Taxes	9,442,076	8,309,169	14,193,108	13,340,974	9,033,906	10,069,533
Fee In Lieu of Property Tax	2,828,484	2,178,762	2,722,236	3,212,154	1,620,931	2,179,489
All Other	830,650	808,118	543,530	925,442	580,664	650,177
Local Option Sales Tax	6,638,685	7,715,201	7,816,739	9,337,420	9,043,266	10,134,599
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,395,485	5,983,244	6,175,587	6,069,122	7,965,064	10,146,825
Licenses & Permits	328,837	687,290	426,271	480,325	405,308	498,060
Service Revenue & Charges	4,221,778	2,831,259	3,005,412	2,640,596	3,651,242	5,349,177
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	844,870	2,464,695	2,743,904	2,948,201	3,908,514	4,299,588
Revenues from State Sources	7,353,907	5,938,441	7,215,532	7,794,367	11,068,562	16,724,268
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	930,055	972,939	1,221,269	964,273	918,870	1,272,423
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)	2,270,050	2,254,273	3,176,334	3,429,354	3,711,309	4,054,150
Manufacturer's Depreciation Reimbursement	1,429,548	736,062	839,613	943,967	1,450,745	4,938,867
State Grants	2,724,254	1,975,167	1,978,316	2,456,773	4,987,638	6,458,829
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,450	3,421	36,426	1,166,226	2,253	1,171,451
Revenues from Other Local Sources	933,305	1,416,420	117,280	799,043	132,683	947,755
Total Expenditures (County only)	28,853,726	23,413,519	27,597,190	26,238,732	32,610,108	31,799,202
Administration	7,641,614	7,649,285	7,318,726	7,741,746	10,969,557	10,589,166
Instruction	0	0	0	0	0	0
Public Safety	10,827,709	11,507,047	11,798,417	13,429,177	16,521,724	16,741,011
Transportation	3,975,223	0	3,384,188	0	0	0
Health & Human Services	254,815	271,695	262,812	271,238	281,874	285,114
Environment & Housing	892,245	953,238	920,618	916,029	1,011,427	1,033,691
Recreation & Culture	618,022	632,708	637,592	714,649	912,087	925,605
Debt Service & Interest on Debt	3,452,649	2,399,546	3,274,837	1,944,458	2,081,404	2,224,615
Purchase of Land & Facility Construction	1,191,449	0	0	0	0	0
All Other	0	0	0	1,221,435	832,035	0

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

Chesterfield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	16,273,865	15,286,628	19,282,368	9,345,841	22,838,863	20,856,353
Revenues from Local Sources	12,475,376	12,377,853	14,742,794	3,732,497	15,548,762	17,155,111
Current Property Taxes	4,221,307	4,365,120	6,301,130	759,475	6,306,195	6,742,335
Current Real & Personal Property Taxes	4,064,800	4,203,852	6,056,853	665,854	6,047,482	6,382,210
Fee In Lieu of Property Tax	121,076	108,547	120,965	86,343	119,034	137,929
All Other	35,431	52,721	123,312	7,278	139,679	222,196
Local Option Sales Tax	1,567,182	1,865,414	1,770,474	690,368	1,743,667	1,836,900
Local Hospitality Tax	789,763	776,909	762,043	343,204	962,471	1,047,924
Local Accommodations Tax	67,706	84,160	101,799	15,388	119,331	459,631
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,829,418	5,286,250	5,807,348	1,924,062	6,417,098	7,068,321
Licenses & Permits	3,667,571	3,632,937	3,753,481	1,031,432	3,962,665	4,044,753
Service Revenue & Charges	1,625,562	1,378,004	1,445,938	675,407	1,601,555	1,985,555
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	536,285	275,309	607,929	217,223	852,878	1,038,013
Revenues from State Sources	2,727,296	1,393,825	2,628,124	515,304	2,670,355	1,794,213
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	212,193	213,315	220,230	45,922	199,438	183,499
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	746,777	665,061	934,168	316,592	995,355	833,926
State Grants	474,055	440,549	455,579	92,035	628,890	665,978
Education Finance Act (EFA)	1,294,271	74,900	1,018,147	60,755	846,672	110,810
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	585,652	1,016,950	1,083,759	5,066,165	3,777,167	1,705,329
Revenues from Other Local Sources	485,541	498,000	827,691	31,875	842,579	201,700
Total Expenditures (Cities only)*	10,231,083	14,542,543	24,292,452	8,645,225	15,616,723	11,436,201
Administration	1,579,695	2,191,093	1,673,642	533,894	1,833,934	1,981,797
Instruction	0	0	0	0	0	0
Public Safety	3,465,192	5,634,016	5,491,104	1,738,447	6,203,456	5,368,235
Transportation	438,941	598,733	729,923	504,559	823,435	304,587
Health & Human Services	0	0	0	0	0	0
Environment & Housing	1,912,473	2,126,922	1,821,170	544,746	2,175,014	1,529,146
Recreation & Culture	2,032,442	2,133,596	1,968,733	478,700	2,099,156	1,852,825
Debt Service & Interest on Debt	615,813	1,612,441	1,833,224	161,791	465,806	149,522
Purchase of Land & Facility Construction	25,000	0	10,449,304	4,672,732	1,430,810	0
All Other	161,527	245,742	325,352	10,356	585,112	250,089

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	197,099	237,945	237,945	334,865	334,865	332,199
Total Expenditures (Special Purpose District Only)	186,840	387,961	387,961	253,460	253,460	317,820

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	37,806,906	36,125,887	45,063,062	39,765,282	40,181,012	41,618,631
School District Total	20,484,389	19,882,380	21,303,058	21,527,237	22,047,381	21,395,350
County Total	13,101,210	11,296,049	17,458,874	17,478,570	11,235,501	12,899,199
Cities Total	4,221,307	4,365,120	6,301,130	759,475	6,306,195	6,742,335
Special Purpose District Total	0	582,338	0	0	591,935	581,747

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	132,523,936	132,926,599	142,051,288	152,672,333	153,440,039	156,940,699
Owner Occupied (4% assessment ratio)	35,703,770	36,497,750	39,097,160	40,330,140	41,973,880	43,968,390
Agricultural (Private) (4%)	2,884,020	2,861,570	2,947,560	2,978,240	1,855,390	1,872,750
Agricultural (Corporate) (6%)	149,210	149,210	86,960	86,820	86,790	84,920
Commercial/Rental (6%)	26,119,400	26,590,280	28,356,310	29,190,560	30,319,410	31,023,530
Personal Property (Vehicles) (6%)	15,840,324	15,834,028	16,962,940	17,550,557	18,735,616	19,937,370
Other Personal Property (10.5%)	656,740	977,432	772,539	835,337	840,852	919,754
Manufacturing (10.5%)	13,911,223	15,298,970	15,485,503	17,320,059	23,997,651	24,274,030
Utility (10.5%)	12,488,610	12,745,609	13,372,258	14,294,181	15,575,421	15,617,040
Business Personal (10.5%)	4,195,100	4,579,020	4,938,380	4,923,360	6,201,010	6,055,580
Motor Carrier (9.5%)	908,392	450,980	486,555	6,404,660	66,085	1,419,380
Fee-in-Lieu and Joint Industrial Park	19,667,147	16,941,750	19,545,123	18,758,419	13,787,934	11,767,955

Estimated Total Average Millage Rates	377.5	381.6	380.7	379.7	380.1	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Clarendon County

	FY 19	FY 20	FY 21	FY 22	FY 23*	FY 24*
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	100,055,250	122,643,578	119,185,362	130,064,810	83,043,820	74,207,469
Revenues from Local Sources	44,495,316	51,967,989	49,118,256	46,373,450	45,546,506	33,162,467
Current Property Taxes	28,125,446	29,736,508	31,307,284	29,916,777	16,315,227	16,787,001
Current Real & Personal Property Taxes	26,628,356	27,864,882	29,836,062	28,244,446	15,027,073	15,380,724
Fee In Lieu of Property Tax (only Counties and Cities)	0	305,992	140,499	437,345	115,422	217,967
All Other	1,497,090	1,565,634	1,330,723	1,234,986	1,172,732	1,188,311
Local Option Sales Tax	518,487	3,183,993	3,499,083	3,564,237	3,756,086	3,685,257
Local Hospitality Tax	343,023	318,072	391,274	457,440	541,540	483,722
Local Accommodations Tax	245,590	218,588	255,248	296,803	333,857	301,521
Capital Projects & Other Local Taxes	1,795,335	2,439,435	2,782,084	2,967,058	0	0
Licenses, Fees, Charges, & Bonds	13,467,435	16,071,393	10,883,283	9,171,135	24,599,796	11,904,966
Licenses & Permits	2,006,962	1,989,248	2,154,365	905,083	754,006	694,588
Service Revenue & Charges	5,368,294	4,490,006	5,644,614	5,120,459	4,348,765	4,453,389
Bonds & Leases	3,998,850	7,847,833	1,368,134	989,813	17,735,560	3,978,728
Miscellaneous	2,093,329	1,744,306	1,716,170	2,155,780	1,761,465	2,778,261
Revenues from State Sources	42,322,791	40,353,989	39,302,910	40,657,637	10,711,181	8,983,301
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	1,145,872	1,145,872	1,145,872	1,145,872	0	0
Reimbursements for Property Tax Relief - Remaining Residential	1,901,128	2,137,083	2,134,964	2,019,675	1,284,550	1,353,928
\$2.5 Million Minimum Disbursement	2,930,360	3,111,821	3,325,002	3,704,265	0	0
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	2,562,617	2,821,903	3,108,091	2,891,516	2,530,907	3,100,829
State Grants	64,282	360,096	43,728	36,117	361,794	453,909
Education Finance Act (EFA)	13,128,246	12,711,127	12,898,851	14,503,228	6,533,930	4,074,635
Education Improvement Act (EIA)	13,954,650	13,515,799	12,505,946	11,584,317	0	0
Education Lottery	6,473,129	4,124,772	4,064,227	4,696,418	0	0
Education Lottery	162,507	425,516	76,229	76,229	0	0
Revenues from Federal Sources	10,947,406	10,922,118	10,762,907	19,845,201	3,629,409	2,358,393
Revenues from Other Local Sources	472,451	415,659	1,017,466	917,663	885,865	777,281
Revenues from Special Purpose Districts	1,817,286	18,983,823	18,983,823	22,270,859	22,270,859	28,926,027
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	118,163,167	118,720,237	123,519,049	134,155,670	69,867,478	79,109,101
Administration	37,428,020	37,788,846	38,715,433	44,864,235	13,386,868	15,256,111
Instruction	31,330,914	30,659,467	31,419,618	31,406,437	0	0
Public Safety	13,596,202	14,087,167	17,793,573	16,995,328	18,540,503	20,226,584
Transportation	179,852	1,153,431	211,711	903,330	1,740,774	1,475,693
Health & Human Services	959,548	1,114,953	146,667	130,243	148,813	154,911
Environment & Housing	2,789,995	2,845,514	3,266,315	3,792,130	4,410,348	4,038,387
Recreation & Culture	1,310,710	1,212,500	1,375,030	1,378,821	1,507,959	1,952,660
Debt Service & Interest on Debt	3,762,313	4,045,686	6,472,061	5,017,663	2,920,754	4,021,817
Purchase of Land & Facility Construction	7,688,704	5,904,586	4,879,253	4,995,577	3,049,227	3,095,286
All Other	3,754,722	2,880,977	2,212,278	1,356,574	846,900	785,167
Special Purpose Districts	15,362,187	17,027,110	17,027,110	23,315,332	23,315,332	28,102,485

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

Clarendon County

	FY 19	FY 20	FY 21	FY 22	FY 23*	FY 24*
Total Revenues (School District only)	63,418,173	61,450,174	60,949,111	66,302,178	0	0
Revenues from Local Sources	18,085,535	17,956,086	18,426,636	19,632,987	0	0
Current Property Taxes	12,527,988	12,966,553	14,131,043	14,409,093	0	0
Current Real & Personal Property Taxes	12,394,689	12,886,298	13,905,185	14,181,298	0	0
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	133,299	80,255	225,858	227,795	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 & Other Local Taxes	1,795,335	2,439,435	2,782,084	2,967,058	0	0
Licenses, Fees, Charges, & Bonds	3,762,212	2,550,098	1,513,509	2,256,836	0	0
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,262,473	1,377,628	705,911	867,516	0	0
Bonds & Leases	1,346	9,833	4,813	4,813	0	0
Miscellaneous	1,498,393	1,162,637	802,785	1,384,507	0	0
Revenues from State Sources	35,035,979	33,939,598	32,832,513	32,862,976	0	0
Reimbursements for Property Tax Relief - \$100,000 Residential	1,145,872	1,145,872	1,145,872	1,145,872	0	0
Homestead Exemption	551,853	733,439	737,652	737,652	0	0
Reimbursements for Property Tax Relief - Remaining Residential	2,930,360	3,111,821	3,325,002	3,704,265	0	0
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	51,664	59,243	60,965	51,321	0	0
Manufacturer's Depreciation Reimbursement	47,062	0	4,052	4,052	0	0
State Grants	9,718,882	10,823,136	10,912,568	10,862,850	0	0
Education Finance Act (EFA)	13,954,650	13,515,799	12,505,946	11,584,317	0	0
Education Improvement Act (EIA)	6,473,129	4,124,772	4,064,227	4,696,418	0	0
Education Lottery	162,507	425,516	76,229	76,229	0	0
Revenues from Federal Sources	10,296,659	9,554,490	9,689,962	13,806,215	0	0
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	65,543,178	64,177,225	64,524,621	67,433,086	0	0
Administration	27,451,358	27,676,853	27,117,705	30,709,440	0	0
Instruction	31,330,914	30,659,467	31,419,618	31,406,437	0	0
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	955	50,548	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	105	105	105	10	0	0
Debt Service & Interest on Debt	2,243,777	2,595,526	2,591,852	1,960,878	0	0
Purchase of Land & Facility Construction	2,685,274	2,254,052	3,057,619	2,937,385	0	0
All Other	1,831,750	991,222	336,767	368,388	0	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 and FY24.

Clarendon County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	28,577,599	35,157,916	31,881,657	39,319,723	59,289,154	43,810,933
Revenues from Local Sources	20,561,131	27,790,328	24,047,115	25,137,113	44,496,009	32,577,437
Current Property Taxes	13,088,940	14,163,834	14,319,306	15,168,086	16,124,731	16,639,974
Current Real & Personal Property Taxes	11,826,723	12,521,821	13,190,990	13,742,885	14,858,784	15,233,697
Fee In Lieu of Property Tax	0	305,992	140,499	437,345	115,422	217,967
All Other	1,262,217	1,336,021	987,817	987,856	1,150,525	1,188,311
Local Option Sales Tax	0	2,530,208	2,700,925	3,170,696	3,476,054	3,476,054
Local Hospitality Tax	343,023	318,072	391,274	413,632	487,651	483,722
Local Accommodations Tax	224,313	192,522	234,273	295,103	333,857	299,947
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	6,904,855	10,585,692	6,401,337	6,089,596	24,073,716	11,677,740
Licenses & Permits	369,272	356,848	473,840	594,690	504,077	592,930
Service Revenue & Charges	2,174,060	2,041,018	3,817,926	3,757,451	4,081,255	4,355,974
Bonds & Leases	3,997,504	7,838,000	1,363,321	985,000	17,735,560	3,978,728
Miscellaneous	364,019	349,826	746,250	752,455	1,752,824	2,750,108
Revenues from State Sources	6,893,270	5,658,069	5,916,204	7,553,975	10,657,814	8,310,892
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,166,292	1,224,241	1,228,368	1,262,724	1,284,550	1,341,067
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)	2,300,482	2,185,848	2,662,038	2,768,808	2,484,374	3,098,447
Manufacturer's Depreciation Reimbursement	17,132	359,989	39,515	32,065	361,794	453,909
State Grants	3,409,364	1,887,991	1,986,283	3,490,378	6,527,096	3,417,469
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	650,747	1,367,628	1,072,945	5,826,601	3,249,466	2,290,435
Revenues from Other Local Sources	472,451	341,891	845,393	802,034	885,865	632,169
Total Expenditures (County only)	32,237,126	31,675,814	36,528,439	41,628,447	45,269,736	50,334,313
Administration	8,958,482	9,041,294	10,538,133	13,895,181	12,958,485	15,123,788
Instruction	0	0	0	0	0	0
Public Safety	11,347,086	11,035,826	15,063,481	16,250,969	18,121,849	19,989,023
Transportation	179,852	1,153,431	211,711	903,330	1,740,774	1,356,245
Health & Human Services	959,548	1,114,953	145,712	79,695	148,813	154,911
Environment & Housing	2,789,995	2,845,514	3,266,315	3,532,877	4,111,190	4,038,387
Recreation & Culture	1,310,605	1,212,395	1,374,925	1,378,811	1,507,959	1,952,660
Debt Service & Interest on Debt	1,088,219	1,031,465	3,472,380	2,865,158	2,867,029	3,885,522
Purchase of Land & Facility Construction	5,003,430	3,650,534	1,821,634	2,058,192	3,049,227	3,055,236
All Other	599,909	590,402	634,148	664,234	764,410	778,541

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

Clarendon County

	FY 19	FY 20	FY 21	FY 22*	FY 23	FY 24
Total Revenues (Cities only)*	6,242,192	7,051,665	7,370,771	2,172,050	1,483,807	1,470,509
Revenues from Local Sources	5,848,650	6,221,575	6,644,505	1,603,350	1,050,497	585,030
Current Property Taxes	2,508,518	2,606,121	2,856,935	339,598	190,496	147,027
Current Real & Personal Property Taxes	2,406,944	2,456,763	2,739,887	320,263	168,289	147,027
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	101,574	149,358	117,048	19,335	22,207	0
Local Option Sales Tax	518,487	653,785	798,158	393,541	280,032	209,203
Local Hospitality Tax	0	0	0	43,808	53,889	0
Local Accommodations Tax	21,277	26,066	20,975	1,700	0	1,574
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,800,368	2,935,603	2,968,437	824,703	526,080	227,226
Licenses & Permits	1,637,690	1,632,400	1,680,525	310,393	249,929	101,658
Service Revenue & Charges	931,761	1,071,360	1,120,777	495,492	267,510	97,415
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	230,917	231,843	167,135	18,818	8,641	28,153
Revenues from State Sources	393,542	756,322	554,193	240,686	53,367	672,409
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	182,983	179,403	168,944	19,299	0	12,861
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	210,471	576,812	385,088	71,387	46,533	2,382
Education Finance Act (EFA)	88	107	161	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	0	0	0	212,385	379,943	67,958
Revenues from Other Local Sources	0	73,768	172,073	115,629	0	145,112
Total Expenditures (Cities only)*	5,020,676	5,840,088	5,438,879	1,778,805	1,282,410	672,303
Administration	1,018,180	1,070,699	1,059,595	259,614	428,383	132,323
Instruction	0	0	0	0	0	0
Public Safety	2,249,116	3,051,341	2,730,092	744,359	418,654	237,561
Transportation	0	0	0	0	0	119,448
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	259,253	299,158	0
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	430,317	418,695	407,829	191,627	53,725	136,295
Purchase of Land & Facility Construction	0	0	0	0	0	40,050
All Other	1,323,063	1,299,353	1,241,363	323,952	82,490	6,626

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	1,817,286	18,983,823	18,983,823	22,270,859	22,270,859	28,926,027
Total Expenditures (Special Purpose District Only)	15,362,187	17,027,110	17,027,110	23,315,332	23,315,332	28,102,485

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	30,985,264	33,052,879	36,212,001	35,351,022	22,534,894	23,864,830
School District Total	12,527,988	12,966,553	14,131,043	14,409,093	0	0
County Total	13,088,940	14,163,834	14,319,306	15,168,086	16,124,731	16,639,974
Cities Total	2,508,518	2,606,121	2,856,935	339,598	190,496	147,027
Special Purpose District Total	2,859,818	3,316,371	4,904,717	5,434,245	6,219,667	7,077,829

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	100,863,614	103,298,600	108,579,548	111,314,261	121,505,662	128,513,711
Owner Occupied (4% assessment ratio)	32,959,590	33,580,470	34,393,990	35,890,100	40,862,210	42,896,000
Agricultural (Private) (4%)	3,125,630	3,197,290	3,297,900	3,455,260	2,441,020	2,542,840
Agricultural (Corporate) (6%)	358,750	369,600	367,810	177,060	181,430	170,660
Commercial/Rental (6%)	36,858,280	37,563,500	38,764,380	39,458,760	45,216,440	46,721,840
Personal Property (Vehicles) (6%)	12,385,350	12,676,686	13,370,939	14,448,407	15,601,731	16,119,086
Other Personal Property (10.5%)	1,647,390	2,187,885	1,792,059	2,392,756	2,599,599	2,807,700
Manufacturing (10.5%)	1,689,570	1,067,781	1,281,423	799,240	744,759	1,416,719
Utility (10.5%)	7,063,513	7,684,489	7,945,706	8,376,594	8,456,110	8,736,370
Business Personal (10.5%)	3,060,180	2,929,270	3,228,343	3,159,635	2,937,570	3,438,340
Motor Carrier (9.5%)	1,327,635	678,265	2,919,371	1,706,853	1,713,223	1,832,280
Fee-in-Lieu and Joint Industrial Park	387,726	1,363,364	1,217,627	1,449,596	751,570	1,831,876

Estimated Total Average Millage Rates	407.7	414.4	420.3	417.7	424.2	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Colleton County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	163,935,600	153,811,852	169,921,156	192,142,116	235,194,627	216,724,936
Revenues from Local Sources	94,667,580	78,424,228	88,598,518	100,819,351	141,007,630	108,603,482
Current Property Taxes	49,456,494	49,021,100	51,480,558	53,620,302	56,644,432	59,158,939
Current Real & Personal Property Taxes	46,069,512	47,298,120	49,460,624	51,491,829	54,332,683	57,143,824
Fee In Lieu of Property Tax (only Counties and Cities)	1,054,109	106,732	138,221	124,002	265,688	163,746
All Other	2,332,873	1,616,248	1,881,713	2,004,471	2,046,061	1,851,369
Local Option Sales Tax	5,008,984	4,807,613	5,423,443	6,000,313	6,860,475	7,244,307
Local Hospitality Tax	1,355,085	1,253,695	1,442,312	1,518,395	1,662,632	1,640,503
Local Accommodations Tax	1,225,354	1,134,013	1,313,817	1,758,583	1,903,827	1,907,596
Capital Projects & Other Local Taxes	4,874,394	6,160,474	5,618,840	7,477,741	9,649,507	7,144,163
Licenses, Fees, Charges, & Bonds	32,747,269	16,047,333	23,319,548	30,444,017	64,286,757	31,507,974
Licenses & Permits	3,764,583	3,970,517	4,130,573	5,048,909	5,263,254	5,730,237
Service Revenue & Charges	10,358,850	9,420,659	9,346,784	8,026,297	10,151,460	8,922,471
Bonds & Leases	15,352,117	35,424	7,581,093	15,675,751	42,534,576	9,127,781
Miscellaneous	3,271,719	2,620,733	2,261,098	1,693,060	6,337,467	7,727,485
Revenues from State Sources	43,839,757	45,074,414	47,460,040	47,126,700	48,280,861	50,922,625
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	2,236,369	2,263,110	2,273,610	2,278,098	2,292,458	2,382,266
Reimbursements for Property Tax Relief - Remaining Residential	2,881,549	3,081,631	3,318,654	3,554,470	3,943,495	4,604,499
\$2.5 Million Minimum Disbursement	0	0	0	0	0	97,871
State-Shared Taxes (Aid to Subdivisions)	2,667,652	2,626,846	3,286,469	9,208,653	5,283,251	7,536,062
Manufacturer's Depreciation Reimbursement	132,988	147,829	174,894	183,142	536,192	640,401
State Grants	15,928,241	17,529,924	19,867,046	13,380,295	27,310,810	27,205,640
Education Finance Act (EFA)	13,195,885	12,392,638	11,908,023	11,628,306	73,193	71,318
Education Improvement Act (EIA)	4,646,241	4,919,781	4,513,530	4,790,661	6,738,387	6,281,513
Education Lottery	52,757	14,580	19,739	5,000	5,000	4,980
Revenues from Federal Sources	12,198,235	14,698,236	17,911,785	21,980,956	26,851,398	38,251,241
Revenues from Other Local Sources	1,499,900	5,217,942	5,553,781	5,388,620	2,228,249	3,334,106
Revenues from Special Purpose Districts	11,730,128	10,397,032	10,397,032	16,826,489	16,826,489	15,613,482
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	174,035,476	171,248,704	165,662,810	178,586,348	175,263,252	207,887,653
Administration	54,678,492	52,911,874	52,303,989	55,649,668	55,243,865	57,271,875
Instruction	28,901,185	29,953,163	33,990,307	32,703,954	36,512,771	34,073,626
Public Safety	27,813,676	28,506,102	26,721,316	21,366,303	18,138,552	22,536,117
Transportation	2,957,566	7,096,254	1,857,026	5,796,324	2,360,585	3,392,530
Health & Human Services	2,526,556	2,722,855	3,211,941	3,074,467	3,155,656	2,818,397
Environment & Housing	5,811,259	5,408,151	4,471,809	6,152,706	6,889,078	8,303,004
Recreation & Culture	4,775,790	4,167,495	4,206,850	4,642,465	4,180,190	6,410,206
Debt Service & Interest on Debt	18,602,982	17,374,080	19,774,644	21,919,898	19,082,790	20,063,312
Purchase of Land & Facility Construction	13,787,167	9,854,855	5,091,527	8,524,982	12,878,992	34,029,053
All Other	2,390,253	2,880,738	3,660,264	2,069,776	134,968	3,286,601
Special Purpose Districts	11,790,550	10,373,137	10,373,137	16,685,805	16,685,805	15,702,932

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

Colleton County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	78,604,680	73,782,000	77,115,936	83,057,166	93,895,978	93,935,515
Revenues from Local Sources	34,775,810	28,371,884	28,276,186	33,501,714	34,947,533	34,676,663
Current Property Taxes	25,469,401	26,165,978	27,548,976	28,998,053	30,842,992	31,639,785
Current Real & Personal Property Taxes	25,132,758	25,989,822	27,055,745	28,445,134	30,267,695	31,451,045
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	336,643	176,156	493,231	552,919	575,297	188,740
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	9,306,409	2,205,906	727,210	4,503,661	4,104,541	3,036,878
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,290,239	937,813	246,556	565,165	1,130,062	1,397,120
Bonds & Leases	6,722,260	0	0	2,897,889	979,131	187,866
Miscellaneous	1,293,910	1,268,093	480,654	1,040,607	1,995,348	1,451,892
Revenues from State Sources	33,829,576	34,779,706	34,850,561	34,202,940	38,383,057	39,348,361
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	1,049,474	1,057,924	1,061,524	1,063,566	1,076,891	1,085,591
Reimbursements for Property Tax Relief - Remaining Residential	2,881,549	3,081,631	3,318,654	3,554,470	3,943,495	4,604,499
\$2.5 Million Minimum Disbursement	0	0	0	0	0	97,871
State-Shared Taxes (Aid to Subdivisions)	154,242	148,305	154,242	154,242	154,242	255,642
Manufacturer's Depreciation Reimbursement	80,891	84,772	107,767	127,091	395,863	501,378
State Grants	9,670,462	10,982,000	11,669,007	10,781,529	23,897,911	24,347,494
Education Finance Act (EFA)	13,195,885	12,392,638	11,908,023	11,628,306	73,193	71,318
Education Improvement Act (EIA)	4,646,241	4,919,781	4,513,530	4,790,661	6,738,387	6,281,513
Education Lottery	52,757	14,580	19,739	5,000	5,000	4,980
Revenues from Federal Sources	9,999,294	10,630,410	13,989,189	15,352,512	20,565,388	19,910,491
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	74,635,943	77,162,832	74,010,976	75,997,631	87,036,307	88,900,171
Administration	32,632,807	33,436,511	31,081,639	32,642,562	36,762,654	40,236,844
Instruction	28,901,185	29,953,163	33,990,307	32,703,954	36,512,771	34,073,626
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	8,255,237	8,172,885	8,181,095	8,723,294	9,327,946	9,694,501
Purchase of Land & Facility Construction	4,307,228	4,959,787	724,363	1,826,702	4,337,111	4,762,017
All Other	539,486	640,486	33,572	101,119	95,825	133,183

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

Colleton County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	59,081,520	55,167,845	60,844,124	69,253,702	100,934,555	62,718,254
Revenues from Local Sources	48,514,914	37,498,383	41,700,116	49,243,799	88,028,999	47,715,200
Current Property Taxes	21,135,036	19,970,108	20,914,487	21,579,509	22,647,427	24,213,342
Current Real & Personal Property Taxes	18,237,802	18,565,818	19,525,697	20,162,370	21,084,419	22,530,514
Fee In Lieu of Property Tax	1,035,747	78,366	110,345	92,446	236,874	139,074
All Other	1,861,487	1,325,924	1,278,445	1,324,693	1,326,134	1,543,754
Local Option Sales Tax	3,320,264	3,123,373	3,504,050	3,842,021	4,564,928	4,632,152
Local Hospitality Tax	603,366	568,206	624,658	614,120	675,983	647,242
Local Accommodations Tax	537,082	486,429	607,041	750,970	827,984	802,038
Capital Projects & Other Local Taxes	4,496,031	4,584,740	5,408,026	6,034,800	7,088,547	6,870,697
Licenses, Fees, Charges, & Bonds	18,423,135	8,765,527	10,641,854	16,422,379	52,224,130	10,549,729
Licenses & Permits	661,622	648,461	740,872	1,310,714	1,183,894	1,136,991
Service Revenue & Charges	7,698,325	7,051,437	7,715,984	5,963,061	6,751,296	5,731,600
Bonds & Leases	8,600,337	0	581,093	8,777,862	41,492,401	0
Miscellaneous	1,462,851	1,065,629	1,603,905	370,742	2,796,539	3,681,138
Revenues from State Sources	8,703,017	9,355,739	10,316,256	11,304,054	6,897,257	9,549,753
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,082,740	1,102,364	1,110,724	1,115,462	1,115,462	1,194,262
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)	1,925,490	1,964,487	2,177,046	7,869,819	3,722,160	5,886,952
Manufacturer's Depreciation Reimbursement	52,097	63,057	67,127	56,051	140,329	139,023
State Grants	5,642,690	6,225,831	6,961,359	2,262,722	1,919,306	2,329,516
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,009,419	3,354,921	3,547,109	3,637,328	4,245,221	2,443,214
Revenues from Other Local Sources	854,170	4,958,802	5,280,643	5,068,521	1,763,078	3,010,087
Total Expenditures (County only)	71,413,569	67,603,672	62,655,220	66,774,845	50,160,135	60,749,618
Administration	18,837,177	15,948,990	18,315,379	20,605,955	15,078,838	14,507,378
Instruction	0	0	0	0	0	0
Public Safety	22,346,591	23,039,831	21,273,993	15,433,771	11,664,968	15,883,212
Transportation	2,646,522	6,836,198	1,630,360	5,719,255	2,138,819	3,183,880
Health & Human Services	2,526,556	2,722,855	3,211,941	3,074,467	3,155,656	2,818,397
Environment & Housing	4,081,144	3,932,904	2,825,798	3,402,156	4,281,744	5,200,748
Recreation & Culture	3,934,601	3,088,493	3,162,087	3,741,958	2,491,787	4,770,676
Debt Service & Interest on Debt	9,029,231	7,699,190	7,682,716	9,320,304	7,982,184	8,131,919
Purchase of Land & Facility Construction	6,160,980	2,383,723	2,064,301	3,508,322	3,366,139	3,930,936
All Other	1,850,767	1,951,488	2,488,645	1,968,657	0	2,322,472

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

Colleton County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	14,519,272	14,464,975	21,564,064	23,004,759	23,537,605	44,457,685
Revenues from Local Sources	11,376,856	12,553,961	18,622,216	18,073,838	18,031,098	26,211,619
Current Property Taxes	2,852,057	2,885,014	3,017,095	3,042,740	3,154,013	3,305,812
Current Real & Personal Property Taxes	2,698,952	2,742,480	2,879,182	2,884,325	2,980,569	3,162,265
Fee In Lieu of Property Tax	18,362	28,366	27,876	31,556	28,814	24,672
All Other	134,743	114,168	110,037	126,859	144,630	118,875
Local Option Sales Tax	1,688,720	1,684,240	1,919,393	2,158,292	2,295,547	2,612,155
Local Hospitality Tax	751,719	685,489	817,654	904,275	986,649	993,261
Local Accommodations Tax	688,272	647,584	706,776	1,007,613	1,075,843	1,105,558
Capital Projects & Other Local Taxes	378,363	1,575,734	210,814	1,442,941	2,560,960	273,466
Licenses, Fees, Charges, & Bonds	5,017,725	5,075,900	11,950,484	9,517,977	7,958,086	17,921,367
Licenses & Permits	3,102,961	3,322,056	3,389,701	3,738,195	4,079,360	4,593,246
Service Revenue & Charges	1,370,286	1,431,409	1,384,244	1,498,071	2,270,102	1,793,751
Bonds & Leases	29,520	35,424	7,000,000	4,000,000	63,044	8,939,915
Miscellaneous	514,958	287,011	176,539	281,711	1,545,580	2,594,455
Revenues from State Sources	1,307,164	938,969	2,293,223	1,619,706	3,000,547	2,024,511
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	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	587,920	514,054	955,181	1,184,592	1,406,849	1,393,468
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	615,089	322,093	1,236,680	336,044	1,493,593	528,630
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,189,522	712,905	375,487	2,991,116	2,040,789	15,897,536
Revenues from Other Local Sources	645,730	259,140	273,138	320,099	465,171	324,019
Total Expenditures (Cities only)*	16,195,414	16,109,063	18,623,477	19,128,067	21,381,005	42,534,932
Administration	3,208,508	3,526,373	2,906,971	2,401,151	3,402,373	2,527,653
Instruction	0	0	0	0	0	0
Public Safety	5,467,085	5,466,271	5,447,323	5,932,532	6,473,584	6,652,905
Transportation	311,044	260,056	226,666	77,069	221,766	208,650
Health & Human Services	0	0	0	0	0	0
Environment & Housing	1,730,115	1,475,247	1,646,011	2,750,550	2,607,334	3,102,256
Recreation & Culture	841,189	1,079,002	1,044,763	900,507	1,688,403	1,639,530
Debt Service & Interest on Debt	1,318,514	1,502,005	3,910,833	3,876,300	1,772,660	2,236,892
Purchase of Land & Facility Construction	3,318,959	2,511,345	2,302,863	3,189,958	5,175,742	25,336,100
All Other	0	288,764	1,138,047	0	39,143	830,946

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	11,730,128	10,397,032	10,397,032	16,826,489	16,826,489	15,613,482
Total Expenditures (Special Purpose District Only)	11,790,550	10,373,137	10,373,137	16,685,805	16,685,805	15,702,932

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	54,855,384	54,410,821	57,284,224	59,738,687	63,415,924	67,047,386
School District Total	25,469,401	26,165,978	27,548,976	28,998,053	30,842,992	31,639,785
County Total	21,135,036	19,970,108	20,914,487	21,579,509	22,647,427	24,213,342
Cities Total	2,852,057	2,885,014	3,017,095	3,042,740	3,154,013	3,305,812
Special Purpose District Total	5,398,890	5,389,721	5,803,666	6,118,385	6,771,492	7,888,448

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	181,976,668	186,665,483	195,440,859	203,216,440	216,348,261	228,641,756
Owner Occupied (4% assessment ratio)	38,396,720	46,253,207	47,303,910	49,624,700	53,175,560	56,761,250
Agricultural (Private) (4%)	3,368,810	5,049,599	5,030,550	5,014,190	3,495,720	3,614,970
Agricultural (Corporate) (6%)	1,420,060	1,589,838	1,584,790	1,575,260	1,371,670	1,513,120
Commercial/Rental (6%)	89,588,730	92,228,858	95,514,020	97,700,610	106,499,920	114,096,740
Personal Property (Vehicles) (6%)	16,354,340	13,178,242	17,170,006	19,604,661	21,102,014	21,533,144
Other Personal Property (10.5%)	1,849,560	1,056,740	2,287,031	2,343,441	2,664,143	2,683,226
Manufacturing (10.5%)	3,935,930	3,490,190	4,151,650	4,815,800	5,070,350	4,137,090
Utility (10.5%)	17,633,940	17,204,964	16,328,832	16,561,590	17,263,190	17,485,360
Business Personal (10.5%)	6,000,242	5,298,740	4,929,805	4,690,300	4,625,420	5,621,760
Motor Carrier (9.5%)	2,033,976	0	0	0	0	0
Fee-in-Lieu and Joint Industrial Park	1,394,360	1,315,105	1,140,265	1,285,888	1,080,274	1,195,096

Estimated Total Average Millage Rates	347.0	351.9	354.5	354.3	357.3	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Darlington County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	219,822,931	226,134,432	238,118,669	252,690,859	280,449,877	300,151,666
Revenues from Local Sources	120,684,034	121,005,539	130,190,106	125,235,616	140,139,505	155,831,491
Current Property Taxes	62,683,802	66,510,412	73,401,151	71,559,519	75,722,829	83,792,387
Current Real & Personal Property Taxes	59,572,302	64,069,340	69,946,690	68,370,833	72,566,995	79,133,403
Fee In Lieu of Property Tax (only Counties and Cities)	1,221,707	1,237,496	1,678,623	1,530,027	1,445,916	2,628,324
All Other	1,889,793	1,203,576	1,775,838	1,658,659	1,709,918	2,030,660
Local Option Sales Tax	6,146,445	6,611,616	7,062,865	6,436,896	9,235,126	9,562,882
Local Hospitality Tax	1,536,450	1,500,887	1,659,814	709,607	1,962,452	2,115,355
Local Accommodations Tax	204,207	162,005	169,461	0	216,255	196,887
Capital Projects & Other Local Taxes	62,342	51,287	0	0	0	0
Licenses, Fees, Charges, & Bonds	50,050,788	46,169,332	47,896,815	46,529,594	53,002,843	60,163,980
Licenses & Permits	6,515,605	5,595,827	6,790,746	3,891,255	7,382,206	8,311,515
Service Revenue & Charges	21,587,874	16,196,449	17,422,435	16,035,048	23,871,137	26,893,758
Bonds & Leases	7,300,000	12,200,000	8,650,000	2,497,079	3,340,775	5,009,320
Miscellaneous	14,647,309	12,177,056	15,033,634	24,106,212	18,408,725	19,949,387
Revenues from State Sources	73,264,155	74,831,872	74,870,340	74,992,748	82,488,510	87,334,914
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257	3,748,257
Reimbursements for Property Tax Relief - Remaining Residential	3,047,135	3,068,664	3,032,850	2,901,437	3,126,854	3,219,074
\$2.5 Million Minimum Disbursement	5,834,084	6,173,225	7,863,797	8,570,539	6,755,384	9,639,753
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	4,234,094	4,159,745	4,355,735	4,617,544	4,948,237	5,310,566
State Grants	1,870,302	2,036,140	2,146,617	2,063,703	4,651,896	4,587,469
Education Finance Act (EFA)	20,703,807	21,625,585	23,770,168	22,481,901	48,405,305	49,700,737
Education Improvement Act (EIA)	25,222,617	24,837,783	23,162,167	23,423,975	146,659	140,977
Education Lottery	7,707,490	9,182,422	6,790,749	7,185,392	10,705,918	10,987,649
Education Lottery	896,369	51	0	0	0	432
Revenues from Federal Sources	15,520,934	19,430,701	22,389,968	42,394,425	46,275,026	38,621,258
Revenues from Other Local Sources	1,675,814	1,225,805	1,027,740	383,170	1,861,936	3,762,215
Revenues from Special Purpose Districts	8,677,994	9,640,515	9,640,515	9,684,900	9,684,900	14,601,789
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	226,341,238	268,947,414	227,203,866	239,304,578	264,086,010	284,336,449
Administration	71,689,185	77,939,325	74,722,065	81,481,421	96,640,577	96,097,640
Instruction	59,476,120	64,328,280	66,975,773	78,107,313	82,115,699	84,903,714
Public Safety	22,247,834	27,022,325	24,732,544	21,222,005	29,655,117	31,107,956
Transportation	2,694,041	3,405,745	3,024,096	3,760,657	3,101,736	3,102,462
Health & Human Services	3,522,548	5,001,491	4,379,658	5,190,559	6,083,129	5,803,421
Environment & Housing	4,995,975	6,211,476	6,158,586	4,319,825	6,302,088	7,060,586
Recreation & Culture	3,427,440	3,485,467	3,543,518	2,973,176	4,148,978	5,277,579
Debt Service & Interest on Debt	23,347,260	19,560,878	21,325,967	17,763,647	8,776,638	10,234,270
Purchase of Land & Facility Construction	21,694,841	48,333,641	10,941,175	12,348,370	13,444,544	25,070,201
All Other	6,486,930	6,127,029	3,868,727	4,128,888	5,808,787	6,291,186
Special Purpose Districts	6,759,064	7,531,757	7,531,757	8,008,717	8,008,717	9,387,434

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

Darlington County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	145,017,300	151,361,412	160,925,801	183,103,719	184,025,104	192,727,741
Revenues from Local Sources	65,812,319	68,360,302	73,880,013	77,900,008	73,655,291	81,221,829
Current Property Taxes	44,454,603	47,469,066	54,108,762	55,120,655	55,566,497	60,641,717
Current Real & Personal Property Taxes	44,021,242	47,245,969	53,491,935	54,378,559	54,831,103	59,915,331
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	433,361	223,097	616,827	742,096	735,394	726,386
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	21,357,716	20,891,236	19,771,251	22,779,353	18,088,794	20,580,112
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	6,253,199	3,929,594	1,209,457	2,194,093	5,936,883	8,563,955
Bonds & Leases	7,300,000	8,000,000	8,250,000	0	0	0
Miscellaneous	7,804,517	8,961,642	10,311,794	20,585,260	12,151,911	12,016,157
Revenues from State Sources	64,812,810	68,292,670	66,557,865	67,909,228	73,502,310	77,142,784
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	1,793,826	1,813,490	1,813,636	1,829,806	1,828,880	1,841,572
Reimbursements for Property Tax Relief - Remaining Residential	5,834,084	6,173,225	7,863,797	8,570,539	6,755,384	9,639,753
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	330,263	339,426	337,328	330,263	330,263	330,263
Manufacturer's Depreciation Reimbursement	1,285,249	1,366,235	1,473,869	1,407,736	3,639,146	3,535,302
State Grants	17,994,655	20,831,781	21,368,062	21,413,260	46,347,803	46,918,579
Education Finance Act (EFA)	25,222,617	24,837,783	23,162,167	23,423,975	146,659	140,977
Education Improvement Act (EIA)	7,707,490	9,182,422	6,790,749	7,185,392	10,705,918	10,987,649
Education Lottery	896,369	51	0	0	0	432
Revenues from Federal Sources	14,392,171	14,708,440	20,487,923	37,294,483	36,867,503	34,363,128
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	154,343,067	192,842,531	152,930,153	169,963,433	170,962,480	183,258,526
Administration	56,595,003	61,979,663	58,580,843	69,068,424	75,627,511	73,050,314
Instruction	59,476,120	64,328,280	66,975,773	78,107,313	82,115,699	84,903,714
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	34,834	34,201	0	0	0	0
Debt Service & Interest on Debt	14,983,370	14,199,510	14,362,077	14,428,909	5,531,694	5,611,708
Purchase of Land & Facility Construction	19,258,374	48,014,562	9,412,396	4,429,582	2,949,967	15,628,916
All Other	3,995,366	4,286,315	3,599,064	3,929,205	4,737,609	4,063,874

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

Darlington County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	41,579,385	42,953,956	41,686,376	48,747,916	56,043,208	57,071,348
Revenues from Local Sources	34,258,539	32,707,575	34,566,252	39,072,077	42,156,622	46,354,620
Current Property Taxes	14,024,608	14,162,988	14,455,339	14,777,694	15,296,886	17,767,716
Current Real & Personal Property Taxes	12,058,653	12,402,535	12,508,171	12,668,805	13,650,456	15,051,622
Fee In Lieu of Property Tax	863,113	940,105	1,021,777	1,272,191	903,136	1,651,425
All Other	1,102,842	820,348	925,391	836,698	743,294	1,064,669
Local Option Sales Tax	3,676,344	4,035,013	4,154,861	5,092,450	6,061,838	6,061,838
Local Hospitality Tax	231,585	196,249	217,898	271,953	280,665	292,168
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	16,326,002	14,313,325	15,738,154	18,929,980	20,517,233	22,232,898
Licenses & Permits	1,241,841	691,037	1,550,987	1,596,262	2,002,952	2,079,531
Service Revenue & Charges	9,448,854	7,007,667	10,403,700	11,767,907	11,227,418	11,135,339
Bonds & Leases	0	4,200,000	0	2,451,532	2,250,454	2,409,320
Miscellaneous	5,635,307	2,414,621	3,783,467	3,114,279	5,036,409	6,608,708
Revenues from State Sources	6,072,219	5,263,961	5,792,119	6,129,420	6,303,784	7,731,603
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	939,949	915,086	915,699	926,732	989,895	1,068,158
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)	3,131,787	3,179,277	3,276,301	3,891,447	3,908,954	4,227,575
Manufacturer's Depreciation Reimbursement	519,183	640,869	642,071	622,043	948,614	988,865
State Grants	1,481,300	528,729	958,048	689,198	456,321	1,447,005
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	912,303	4,629,825	1,028,402	3,163,249	7,202,461	2,423,314
Revenues from Other Local Sources	336,324	352,595	299,603	383,170	380,341	561,812
Total Expenditures (County only)	36,618,333	45,204,111	38,989,718	52,620,489	59,264,252	58,855,860
Administration	8,948,987	10,275,673	8,297,329	11,114,409	11,165,096	12,693,861
Instruction	0	0	0	0	0	0
Public Safety	13,021,801	18,251,003	16,324,989	16,929,591	19,836,839	19,985,084
Transportation	2,527,147	2,646,731	2,156,337	2,938,430	3,000,123	2,988,107
Health & Human Services	3,522,548	5,001,491	4,379,658	5,190,559	6,083,129	5,803,421
Environment & Housing	2,981,967	3,065,995	3,264,280	3,597,673	4,084,096	4,319,843
Recreation & Culture	2,098,778	2,325,028	2,404,926	2,473,831	2,966,547	3,158,960
Debt Service & Interest on Debt	3,517,105	2,057,193	1,890,099	2,692,696	2,281,040	3,269,108
Purchase of Land & Facility Construction	0	293,714	272,100	7,683,300	9,847,382	6,637,476
All Other	0	1,287,283	0	0	0	0

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

Darlington County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	24,548,252	22,178,549	25,865,977	11,154,324	30,696,665	35,750,788
Revenues from Local Sources	20,613,176	19,937,662	21,743,841	8,263,531	24,327,592	28,255,042
Current Property Taxes	4,204,591	4,878,358	4,837,050	1,661,170	4,859,446	5,382,954
Current Real & Personal Property Taxes	3,492,407	4,420,836	3,946,584	1,323,469	4,085,436	4,166,450
Fee In Lieu of Property Tax	358,594	297,391	656,846	257,836	542,780	976,899
All Other	353,590	160,131	233,620	79,865	231,230	239,605
Local Option Sales Tax	2,470,101	2,576,603	2,908,004	1,344,446	3,173,288	3,501,044
Local Hospitality Tax	1,304,865	1,304,638	1,441,916	437,654	1,681,787	1,823,187
Local Accommodations Tax	204,207	162,005	169,461	0	216,255	196,887
Capital Projects & Other Local Taxes	62,342	51,287	0	0	0	0
Licenses, Fees, Charges, & Bonds	12,367,070	10,964,771	12,387,410	4,820,261	14,396,816	17,350,970
Licenses & Permits	5,273,764	4,904,790	5,239,759	2,294,993	5,379,254	6,231,984
Service Revenue & Charges	5,885,821	5,259,188	5,809,278	2,073,048	6,706,836	7,194,464
Bonds & Leases	0	0	400,000	45,547	1,090,321	2,600,000
Miscellaneous	1,207,485	800,793	938,373	406,673	1,220,405	1,324,522
Revenues from State Sources	2,379,126	1,275,241	2,520,356	954,100	2,682,416	2,460,527
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	313,360	340,088	303,515	144,899	308,079	309,344
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)	772,044	641,042	742,106	395,834	709,020	752,728
Manufacturer's Depreciation Reimbursement	65,870	29,036	30,677	33,924	64,136	63,302
State Grants	1,227,852	265,075	1,444,058	379,443	1,601,181	1,335,153
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	216,460	92,436	873,643	1,936,693	2,205,062	1,834,816
Revenues from Other Local Sources	1,339,490	873,210	728,137	0	1,481,595	3,200,403
Total Expenditures (Cities only)*	28,620,774	23,369,015	27,752,238	8,711,939	25,850,561	32,834,629
Administration	6,145,195	5,683,989	7,843,893	1,298,588	9,847,970	10,353,465
Instruction	0	0	0	0	0	0
Public Safety	9,226,033	8,771,322	8,407,555	4,292,414	9,818,278	11,122,872
Transportation	166,894	759,014	867,759	822,227	101,613	114,355
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,014,008	3,145,481	2,894,306	722,152	2,217,992	2,740,743
Recreation & Culture	1,293,828	1,126,238	1,138,592	499,345	1,182,431	2,118,619
Debt Service & Interest on Debt	4,846,785	3,304,175	5,073,791	642,042	963,904	1,353,454
Purchase of Land & Facility Construction	2,436,467	25,365	1,256,679	235,488	647,195	2,803,809
All Other	2,491,564	553,431	269,663	199,683	1,071,178	2,227,312

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	8,677,994	9,640,515	9,640,515	9,684,900	9,684,900	14,601,789
Total Expenditures (Special Purpose District Only)	6,759,064	7,531,757	7,531,757	8,008,717	8,008,717	9,387,434

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	66,255,615	70,326,939	77,346,113	75,744,766	80,038,347	89,198,433
School District Total	44,454,603	47,469,066	54,108,762	55,120,655	55,566,497	60,641,717
County Total	14,024,608	14,162,988	14,455,339	14,777,694	15,296,886	17,767,716
Cities Total	4,204,591	4,878,358	4,837,050	1,661,170	4,859,446	5,382,954
Special Purpose District Total	3,571,813	3,816,527	3,944,962	4,185,247	4,315,518	5,406,046

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	281,483,152	277,088,550	281,590,002	303,120,400	306,191,022	320,364,361
Owner Occupied (4% assessment ratio)	62,162,400	67,015,280	67,873,180	69,081,110	71,426,240	74,314,120
Agricultural (Private) (4%)	2,799,590	2,815,700	2,818,260	2,832,070	2,155,370	2,175,080
Agricultural (Corporate) (6%)	19,970	19,970	19,970	19,970	19,970	19,970
Commercial/Rental (6%)	42,538,640	44,771,575	45,466,450	46,539,020	47,888,040	49,718,330
Personal Property (Vehicles) (6%)	26,121,157	26,002,799	26,669,596	29,412,372	30,736,267	32,298,403
Other Personal Property (10.5%)	2,902,900	2,568,460	2,368,039	3,092,395	2,191,110	2,258,539
Manufacturing (10.5%)	13,016,548	18,389,940	18,570,920	19,715,660	20,659,480	21,310,850
Utility (10.5%)	107,581,800	93,213,250	95,840,530	102,067,670	107,493,230	109,554,239
Business Personal (10.5%)	6,013,330	5,744,000	6,454,560	5,507,300	6,056,740	5,908,230
Motor Carrier (9.5%)	2,408,493	0	0	0	0	0
Fee-in-Lieu and Joint Industrial Park	15,918,324	16,547,576	15,508,497	24,852,833	17,564,575	22,806,600

Estimated Total Average Millage Rates	347.7	345.7	345.5	347.6	360.9	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Dillon County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	89,876,422	94,824,411	100,624,189	107,196,403	140,610,580	161,414,894
Revenues from Local Sources	36,343,304	39,464,210	40,474,369	39,046,540	46,350,666	50,549,207
Current Property Taxes	15,418,713	15,826,413	17,781,987	16,679,994	17,326,575	19,362,234
Current Real & Personal Property Taxes	14,242,839	14,621,271	16,063,254	15,372,822	15,590,706	16,976,341
Fee In Lieu of Property Tax (only Counties and Cities)	127,662	148,481	292,981	404,172	638,916	908,125
All Other	1,048,212	1,056,661	1,425,752	903,000	1,096,953	1,477,769
Local Option Sales Tax	5,795,550	3,815,231	5,795,626	4,973,091	5,343,462	5,275,420
Local Hospitality Tax	872,378	860,263	948,323	998,021	1,064,155	1,095,801
Local Accommodations Tax	111,276	92,361	103,991	97,132	113,917	103,694
Capital Projects & Other Local Taxes	1,452,149	1,492,130	1,708,230	1,728,605	1,791,665	1,884,762
Licenses, Fees, Charges, & Bonds	12,693,238	17,377,812	14,136,212	14,569,697	20,710,892	22,827,296
Licenses & Permits	2,099,123	1,990,237	2,474,797	2,108,248	2,503,669	2,649,908
Service Revenue & Charges	9,391,614	12,455,035	9,381,831	10,154,183	11,941,507	12,345,447
Bonds & Leases	0	1,000,000	1,200,000	1,200,000	2,500,000	1,500,000
Miscellaneous	1,202,501	1,932,540	1,079,584	1,107,266	3,765,716	6,331,941
Revenues from State Sources	40,087,869	43,211,265	42,160,231	41,452,701	46,006,302	58,747,075
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	1,116,877	1,128,194	1,188,936	1,130,781	1,160,258	1,255,554
Reimbursements for Property Tax Relief - Remaining Residential	2,901,282	3,084,161	3,337,959	3,539,049	3,913,319	4,567,369
\$2.5 Million Minimum Disbursement	0	0	0	61,618	0	0
State-Shared Taxes (Aid to Subdivisions)	2,051,974	2,105,013	2,245,983	2,374,856	2,509,314	2,838,006
Manufacturer's Depreciation Reimbursement	255,326	317,513	340,671	240,189	593,741	704,325
State Grants	11,451,579	14,907,610	15,013,183	13,869,502	33,429,844	43,344,372
Education Finance Act (EFA)	16,006,743	15,806,632	15,028,145	15,385,090	96,285	95,246
Education Improvement Act (EIA)	5,452,680	4,660,926	3,827,946	3,999,686	3,452,133	5,078,905
Education Lottery	0	349,808	326,000	522	0	11,890
Revenues from Federal Sources	12,995,472	11,500,064	17,640,519	25,503,013	47,375,569	49,803,247
Revenues from Other Local Sources	449,777	648,872	349,070	1,194,149	878,043	2,315,365
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	87,323,314	92,297,391	89,128,453	99,761,224	128,053,355	149,418,262
Administration	34,719,113	37,099,148	36,703,924	44,319,878	41,691,605	45,563,016
Instruction	25,614,888	28,260,102	30,793,299	30,227,735	29,444,232	33,240,932
Public Safety	10,423,142	10,716,393	10,220,981	10,683,526	12,541,699	14,175,073
Transportation	1,053,607	952,089	708,403	765,349	875,903	947,908
Health & Human Services	1,440,852	1,647,172	1,949,569	1,737,200	3,076,983	2,748,842
Environment & Housing	5,914,086	6,946,815	4,603,123	4,855,222	8,944,995	4,733,676
Recreation & Culture	1,487,379	1,837,512	1,718,176	1,336,911	2,242,625	2,492,927
Debt Service & Interest on Debt	689,734	398,970	233,982	160,554	179,077	659,566
Purchase of Land & Facility Construction	4,395,854	2,970,365	92,849	4,217,166	27,932,612	42,780,722
All Other	1,584,659	1,468,825	2,104,147	1,457,683	1,123,624	2,075,600
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	56,019,380	56,867,339	61,663,720	69,894,811	89,583,639	110,336,196
Revenues from Local Sources	10,266,004	10,230,879	10,420,633	11,204,923	11,977,299	13,538,911
Current Property Taxes	7,029,848	7,176,558	7,717,461	8,034,173	7,925,584	9,107,289
Current Real & Personal Property Taxes	6,870,800	7,062,406	7,436,217	7,741,785	7,616,326	8,828,712
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	159,048	114,152	281,244	292,388	309,258	278,577
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 & Other Local Taxes	1,452,149	1,492,130	1,708,230	1,728,605	1,791,665	1,884,762
Licenses, Fees, Charges, & Bonds	1,784,007	1,562,191	994,942	1,442,145	2,260,050	2,546,860
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,319,370	1,024,816	605,570	990,024	1,737,080	1,865,326
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	464,637	537,375	389,372	452,121	522,970	681,534
Revenues from State Sources	36,035,216	36,610,885	37,427,033	35,890,656	36,963,315	50,186,602
Reimbursements for Property Tax Relief - \$100,000 Residential	851,408	851,408	851,408	851,408	851,408	851,408
Homestead Exemption	421,086	503,815	444,746	426,673	426,010	430,962
Reimbursements for Property Tax Relief - Remaining Residential	2,901,282	3,084,161	3,337,959	3,539,049	3,913,319	4,567,369
\$2.5 Million Minimum Disbursement	0	0	0	61,618	0	0
State-Shared Taxes (Aid to Subdivisions)	66,088	97,006	81,577	224,149	81,488	81,284
Manufacturer's Depreciation Reimbursement	136,885	176,872	184,106	67,425	326,662	301,543
State Grants	10,199,044	11,080,257	13,345,146	11,335,036	27,816,010	38,767,995
Education Finance Act (EFA)	16,006,743	15,806,632	15,028,145	15,385,090	96,285	95,246
Education Improvement Act (EIA)	5,452,680	4,660,926	3,827,946	3,999,686	3,452,133	5,078,905
Education Lottery	0	349,808	326,000	522	0	11,890
Revenues from Federal Sources	9,718,160	10,025,575	13,816,054	22,799,232	40,643,025	46,610,683
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	56,754,691	58,491,791	60,496,416	67,819,820	90,003,356	109,608,172
Administration	27,617,421	27,988,865	28,327,532	32,279,576	32,953,505	33,785,551
Instruction	25,614,888	28,260,102	30,793,299	30,227,735	29,444,232	33,240,932
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	2,628	6,867	1,673	11,114	7,432	6,422
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	2,075	490	501	2,356
Debt Service & Interest on Debt	509,546	232,640	50,629	50,629	50,629	50,629
Purchase of Land & Facility Construction	1,806,299	864,994	92,849	4,217,166	26,481,662	41,522,128
All Other	1,203,909	1,138,323	1,228,359	1,033,110	1,065,395	1,000,154

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

Dillon County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	25,966,549	28,942,293	29,426,815	27,254,851	38,154,513	37,535,811
Revenues from Local Sources	18,745,817	21,676,277	21,405,744	20,133,092	25,573,711	27,729,274
Current Property Taxes	7,208,499	7,194,072	8,396,356	7,551,287	8,124,659	9,007,603
Current Real & Personal Property Taxes	6,292,394	6,224,737	7,105,700	6,599,702	6,767,655	7,027,532
Fee In Lieu of Property Tax	127,662	146,268	292,981	404,172	638,916	908,125
All Other	788,443	823,067	997,675	547,413	718,088	1,071,947
Local Option Sales Tax	4,437,185	2,415,493	4,396,644	3,397,444	3,679,501	3,380,531
Local Hospitality Tax	257,340	235,801	257,225	284,739	274,889	263,202
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	6,842,793	11,830,911	8,355,519	8,899,622	13,494,662	15,077,938
Licenses & Permits	293,448	321,830	370,057	346,156	409,107	353,513
Service Revenue & Charges	5,914,862	9,252,465	6,368,385	6,812,072	7,554,911	7,793,476
Bonds & Leases	0	1,000,000	1,200,000	1,200,000	2,500,000	1,500,000
Miscellaneous	634,483	1,256,616	417,077	541,394	3,030,644	5,430,949
Revenues from State Sources	3,587,224	6,058,890	4,217,482	5,147,200	7,990,850	7,121,272
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	578,228	505,219	609,011	607,818	623,161	707,562
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)	1,643,614	1,591,271	1,801,319	1,832,231	2,051,913	2,328,227
Manufacturer's Depreciation Reimbursement	112,847	135,047	156,488	172,685	267,015	402,718
State Grants	1,252,535	3,827,353	1,650,664	2,534,466	5,048,761	3,682,765
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,183,731	610,254	3,462,692	780,410	3,713,463	369,900
Revenues from Other Local Sources	449,777	596,872	340,897	1,194,149	876,489	2,315,365
Total Expenditures (County only)	22,201,469	25,213,004	20,379,578	25,476,025	29,138,101	29,936,282
Administration	5,693,591	7,428,800	6,966,971	10,532,413	7,196,510	9,071,290
Instruction	0	0	0	0	0	0
Public Safety	7,579,604	7,639,209	7,457,038	8,228,304	8,985,051	10,726,109
Transportation	826,625	952,089	708,403	765,349	875,903	947,908
Health & Human Services	1,438,224	1,640,305	1,947,896	1,726,086	3,069,551	2,742,420
Environment & Housing	3,188,268	4,428,607	2,429,182	3,365,110	6,890,605	2,961,485
Recreation & Culture	757,986	890,271	740,707	748,838	541,083	1,619,539
Debt Service & Interest on Debt	140,297	128,352	129,381	109,925	128,448	608,937
Purchase of Land & Facility Construction	2,576,874	2,105,371	0	0	1,450,950	1,258,594
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	7,890,493	9,014,779	9,533,654	10,046,741	12,872,428	13,542,887
Revenues from Local Sources	7,331,483	7,557,054	8,647,992	7,708,525	8,799,656	9,281,022
Current Property Taxes	1,180,366	1,455,783	1,668,170	1,094,534	1,276,332	1,247,342
Current Real & Personal Property Taxes	1,079,645	1,334,128	1,521,337	1,031,335	1,206,725	1,120,097
Fee In Lieu of Property Tax	0	2,213	0	0	0	0
All Other	100,721	119,442	146,833	63,199	69,607	127,245
Local Option Sales Tax	1,358,365	1,399,738	1,398,982	1,575,647	1,663,961	1,894,889
Local Hospitality Tax	615,038	624,462	691,098	713,282	789,266	832,599
Local Accommodations Tax	111,276	92,361	103,991	97,132	113,917	103,694
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,066,438	3,984,710	4,785,751	4,227,930	4,956,180	5,202,498
Licenses & Permits	1,805,675	1,668,407	2,104,740	1,762,092	2,094,562	2,296,395
Service Revenue & Charges	2,157,382	2,177,754	2,407,876	2,352,087	2,649,516	2,686,645
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	103,381	138,549	273,135	113,751	212,102	219,458
Revenues from State Sources	465,429	541,490	515,716	414,845	1,052,137	1,439,201
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	117,563	119,160	135,179	96,290	111,087	117,030
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	342,272	416,736	363,087	318,476	375,913	428,495
State Grants	5,594	5,594	77	79	64	64
Education Finance Act (EFA)	0	0	17,373	0	565,073	893,612
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	93,581	864,235	361,773	1,923,371	3,019,081	2,822,664
Revenues from Other Local Sources	0	52,000	8,173	0	1,554	0
Total Expenditures (Cities only)*	8,367,154	8,592,596	8,252,459	6,465,379	8,911,898	9,873,808
Administration	1,408,101	1,681,483	1,409,421	1,507,889	1,541,590	2,706,175
Instruction	0	0	0	0	0	0
Public Safety	2,843,538	3,077,184	2,763,943	2,455,222	3,556,648	3,448,964
Transportation	226,982	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,725,818	2,518,208	2,173,941	1,490,112	2,054,390	1,772,191
Recreation & Culture	729,393	947,241	975,394	587,583	1,701,041	871,032
Debt Service & Interest on Debt	39,891	37,978	53,972	0	0	0
Purchase of Land & Facility Construction	12,681	0	0	0	0	0
All Other	380,750	330,502	875,788	424,573	58,229	1,075,446

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	15,418,713	15,826,413	17,781,987	16,679,994	17,326,575	19,362,234
School District Total	7,029,848	7,176,558	7,717,461	8,034,173	7,925,584	9,107,289
County Total	7,208,499	7,194,072	8,396,356	7,551,287	8,124,659	9,007,603
Cities Total	1,180,366	1,455,783	1,668,170	1,094,534	1,276,332	1,247,342
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	75,418,534	75,797,011	78,086,911	81,815,784	86,176,313	91,677,523
Owner Occupied (4% assessment ratio)	19,542,980	19,513,050	19,911,560	20,367,340	22,937,850	23,506,290
Agricultural (Private) (4%)	2,512,610	2,526,960	2,567,510	2,569,630	1,769,460	1,754,320
Agricultural (Corporate) (6%)	295,770	295,990	300,280	296,730	289,370	289,060
Commercial/Rental (6%)	20,913,980	21,384,920	21,685,290	22,318,130	23,668,300	26,466,170
Personal Property (Vehicles) (6%)	9,708,372	9,817,655	10,538,961	11,013,228	11,445,548	12,002,481
Other Personal Property (10.5%)	562,770	574,171	544,648	849,446	858,833	1,039,085
Manufacturing (10.5%)	7,243,770	7,552,770	6,035,790	6,203,690	4,538,290	3,709,170
Utility (10.5%)	8,223,865	8,556,820	9,463,399	10,082,372	10,552,860	11,009,340
Business Personal (10.5%)	4,108,750	3,724,940	3,181,010	3,230,241	3,422,022	3,893,141
Motor Carrier (9.5%)	1,262,721	636,119	1,837,112	1,926,440	2,246,720	1,684,510
Fee-in-Lieu and Joint Industrial Park	1,042,946	1,213,616	2,021,351	2,958,537	4,447,060	6,323,956

Estimated Total Average Millage Rates	366.2	366.0	377.4	387.7	370.2	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Dorchester County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	440,457,335	523,384,766	702,104,153	657,371,727	760,181,637	1,023,545,037
Revenues from Local Sources	213,116,294	285,322,695	430,195,600	357,591,844	443,454,026	686,833,242
Current Property Taxes	142,007,159	159,398,160	178,262,415	192,369,145	217,309,990	243,255,046
Current Real & Personal Property Taxes	137,026,986	154,519,189	174,399,212	186,862,344	209,592,657	235,303,676
Fee In Lieu of Property Tax (only Counties and Cities)	1,561,652	1,883,291	697,423	1,965,988	3,839,369	3,280,912
All Other	3,418,521	2,995,680	3,165,780	3,540,813	3,877,964	4,670,458
Local Option Sales Tax	0	0	1,041,400	0	2,960,908	3,107,323
Local Hospitality Tax	809,672	1,155,954	3,756,224	1,514,892	7,507,253	7,793,678
Local Accommodations Tax	189,664	70,693	199,711	97,893	569,986	629,238
Capital Projects & Other Local Taxes	20,406,491	18,402,011	22,730,372	28,151,852	34,761,088	34,052,685
Licenses, Fees, Charges, & Bonds	49,703,308	106,295,877	224,205,478	135,458,062	180,344,801	397,995,272
Licenses & Permits	6,191,919	6,826,440	21,543,310	9,401,863	28,043,715	32,208,263
Service Revenue & Charges	30,155,242	30,585,885	31,387,031	35,250,273	53,465,795	57,818,261
Bonds & Leases	1,043,305	59,328,258	162,545,638	68,593,531	61,696,035	247,477,801
Miscellaneous	12,312,842	9,555,294	8,729,499	22,212,395	37,139,256	60,490,947
Revenues from State Sources	198,853,648	203,738,280	207,548,178	221,803,675	242,435,773	259,530,237
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	7,047,114	7,066,897	7,066,897	7,066,897	7,066,897	7,066,897
Reimbursements for Property Tax Relief - Remaining Residential	3,703,097	4,724,108	5,117,746	5,022,374	5,591,301	5,805,429
\$2.5 Million Minimum Disbursement	28,897,387	29,366,016	30,107,382	31,942,231	33,449,853	36,781,119
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	441,110
Manufacturer's Depreciation Reimbursement	6,801,785	7,089,290	7,545,701	8,167,030	11,211,251	11,611,028
State Grants	1,172,245	2,189,079	2,481,752	2,866,146	6,367,859	6,143,703
Education Finance Act (EFA)	57,599,369	64,482,678	67,702,245	75,311,958	150,209,451	159,685,978
Education Improvement Act (EIA)	75,840,289	75,555,511	72,129,434	73,809,351	757,384	814,265
Education Lottery	17,668,564	13,228,499	15,397,021	17,617,688	27,781,777	31,174,923
Education Lottery	123,798	36,202	0	0	0	5,785
Revenues from Federal Sources	21,947,422	25,799,670	53,237,662	68,575,749	62,072,570	63,431,266
Revenues from Other Local Sources	1,649,755	2,212,676	4,811,268	2,625,029	5,443,838	3,758,074
Revenues from Special Purpose Districts	4,890,216	6,311,445	6,311,445	6,775,430	6,775,430	9,992,219
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	438,509,506	452,857,625	529,924,021	575,772,107	679,117,926	963,021,115
Administration	141,988,262	143,580,260	150,038,863	171,000,864	185,986,990	219,952,713
Instruction	155,990,155	167,007,159	182,347,897	182,522,473	184,759,108	205,439,041
Public Safety	30,011,695	32,945,781	46,876,617	38,759,524	69,745,787	90,311,401
Transportation	6,474,451	11,521,852	14,278,679	4,533,508	6,950,956	20,423,016
Health & Human Services	11,546,282	11,540,446	12,008,874	12,325,190	13,704,635	6,352,978
Environment & Housing	8,625,457	9,839,191	9,364,962	9,308,019	19,933,163	12,611,285
Recreation & Culture	905,939	780,116	2,932,655	1,093,354	4,778,607	11,874,741
Debt Service & Interest on Debt	43,222,292	46,027,546	52,131,328	64,194,030	84,644,983	286,176,347
Purchase of Land & Facility Construction	28,069,662	14,278,922	43,238,530	76,831,410	85,554,777	86,249,533
All Other	7,772,187	10,815,966	12,185,230	9,958,771	17,813,956	16,672,456
Special Purpose Districts	3,903,124	4,520,386	4,520,386	5,244,964	5,244,964	6,957,604

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

Dorchester County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	315,037,595	340,930,962	490,554,647	400,296,959	446,318,152	687,466,307
Revenues from Local Sources	113,351,172	131,705,131	268,495,029	146,270,004	189,323,592	409,592,643
Current Property Taxes	90,918,999	103,280,774	110,743,547	121,174,297	131,531,076	142,313,496
Current Real & Personal Property Taxes	90,039,818	103,065,540	110,111,382	120,461,448	130,711,021	141,565,703
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	879,181	215,234	632,165	712,849	820,055	747,793
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 & Other Local Taxes	3,056,750	0	0	0	706	0
Licenses, Fees, Charges, & Bonds	19,375,423	28,424,357	157,751,482	25,095,707	57,791,810	267,279,147
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	8,437,968	6,232,698	1,510,676	2,887,259	10,828,752	13,290,404
Bonds & Leases	1,043,305	16,153,998	149,802,638	14,388,463	39,029,930	244,727,801
Miscellaneous	9,894,150	6,037,661	6,438,168	7,819,985	7,933,128	9,260,942
Revenues from State Sources	180,890,081	185,909,980	188,792,333	193,897,508	209,610,802	227,742,771
Reimbursements for Property Tax Relief - \$100,000 Residential	7,047,114	7,066,897	7,066,897	7,066,897	7,066,897	7,066,897
Homestead Exemption	2,130,107	2,858,722	2,900,804	3,092,689	3,147,326	3,207,040
Reimbursements for Property Tax Relief - Remaining Residential	28,897,387	29,366,016	30,107,382	31,942,231	33,449,853	36,781,119
\$2.5 Million Minimum Disbursement	0	0	0	0	0	441,110
State-Shared Taxes (Aid to Subdivisions)	301,988	301,988	301,988	301,988	301,988	297,223
Manufacturer's Depreciation Reimbursement	742,086	1,581,701	1,910,844	2,114,663	4,398,617	4,514,015
State Grants	48,138,748	55,914,444	58,977,963	57,952,001	132,706,960	143,440,394
Education Finance Act (EFA)	75,840,289	75,555,511	72,129,434	73,809,351	757,384	814,265
Education Improvement Act (EIA)	17,668,564	13,228,499	15,397,021	17,617,688	27,781,777	31,174,923
Education Lottery	123,798	36,202	0	0	0	5,785
Revenues from Federal Sources	20,796,342	23,315,851	33,267,285	60,129,447	47,383,758	50,130,893
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	330,666,252	325,302,520	350,563,477	404,834,276	407,700,907	657,880,506
Administration	116,169,431	117,581,639	116,761,926	141,873,616	144,735,972	170,279,952
Instruction	155,990,155	167,007,159	182,347,897	182,522,473	184,759,108	205,439,041
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	3,100,692	2,707,729	2,858,008	2,907,663	3,729,777	4,659,090
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	6,911	4,791	-17	2,879	0	16,635
Debt Service & Interest on Debt	27,412,968	28,112,651	33,872,621	39,919,319	38,134,928	240,274,144
Purchase of Land & Facility Construction	25,940,293	7,349,007	14,439,058	37,398,720	36,099,971	36,825,542
All Other	2,045,802	2,539,544	283,984	209,606	241,151	386,102

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

Dorchester County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	118,170,101	175,137,478	178,278,316	249,602,323	223,109,883	255,771,928
Revenues from Local Sources	97,510,277	152,736,802	135,795,186	210,876,035	180,809,874	214,684,263
Current Property Taxes	50,290,870	55,864,589	56,535,255	71,018,082	71,843,790	82,102,466
Current Real & Personal Property Taxes	46,189,878	51,211,410	53,453,888	66,224,130	65,654,952	76,474,753
Fee In Lieu of Property Tax	1,561,652	1,883,291	697,423	1,965,988	3,687,339	3,280,912
All Other	2,539,340	2,769,888	2,383,944	2,827,964	2,501,499	2,346,801
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	607,529	1,143,657	1,381,760	1,498,305	1,593,716	1,847,742
Local Accommodations Tax	76,669	67,015	62,862	86,327	109,781	171,854
Capital Projects & Other Local Taxes	17,349,741	18,402,011	22,730,372	28,151,852	34,760,382	34,052,685
Licenses, Fees, Charges, & Bonds	29,185,468	77,259,530	55,084,937	110,121,469	72,502,205	96,509,516
Licenses & Permits	5,370,328	6,543,234	10,211,611	9,221,332	9,979,398	10,205,499
Service Revenue & Charges	21,449,419	24,064,066	29,871,241	32,312,806	35,722,019	36,705,727
Bonds & Leases	0	43,174,260	12,743,000	54,205,068	847,858	2,750,000
Miscellaneous	2,365,721	3,477,970	2,259,085	14,382,263	25,952,930	46,848,290
Revenues from State Sources	17,909,272	17,771,244	17,882,078	27,864,445	27,994,459	28,589,313
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,560,651	1,843,835	1,843,767	1,918,924	1,993,757	2,129,819
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)	6,475,720	6,751,797	6,743,121	7,834,081	8,342,509	8,882,173
Manufacturer's Depreciation Reimbursement	430,159	607,378	570,908	751,483	1,969,242	1,502,378
State Grants	9,442,742	8,568,234	8,724,282	17,359,957	15,688,951	16,074,943
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,151,080	2,483,819	19,803,939	8,236,814	11,224,037	10,444,915
Revenues from Other Local Sources	1,599,472	2,145,613	4,797,113	2,625,029	3,081,513	2,053,438
Total Expenditures (County only)	101,471,492	121,872,619	155,609,637	165,105,854	209,343,912	237,135,384
Administration	25,223,489	25,841,490	27,339,149	28,975,773	33,852,577	42,566,047
Instruction	0	0	0	0	0	0
Public Safety	28,961,432	32,658,073	37,092,427	38,481,026	44,677,528	56,963,252
Transportation	6,157,819	11,458,281	14,248,412	4,480,653	6,894,577	14,742,461
Health & Human Services	8,445,590	8,832,717	9,150,866	9,417,527	9,974,858	1,693,888
Environment & Housing	8,587,103	9,800,096	9,327,662	9,263,871	10,366,371	8,421,352
Recreation & Culture	740,999	487,024	1,575,792	1,059,927	1,497,017	5,706,450
Debt Service & Interest on Debt	15,809,324	17,914,895	18,258,707	24,274,711	45,666,019	45,059,367
Purchase of Land & Facility Construction	1,905,681	6,921,004	28,780,912	39,432,690	45,935,532	49,423,991
All Other	5,640,055	7,959,039	9,835,710	9,719,676	10,479,433	12,558,576

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

Dorchester County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	2,359,423	1,004,881	26,959,745	697,015	83,978,172	70,314,583
Revenues from Local Sources	2,254,845	880,762	25,905,385	445,805	73,320,560	62,556,336
Current Property Taxes	797,290	252,797	10,983,613	176,766	13,935,124	18,839,084
Current Real & Personal Property Taxes	797,290	242,239	10,833,942	176,766	13,226,684	17,263,220
Fee In Lieu of Property Tax	0	0	0	0	152,030	0
All Other	0	10,558	149,671	0	556,410	1,575,864
Local Option Sales Tax	0	0	1,041,400	0	2,960,908	3,107,323
Local Hospitality Tax	202,143	12,297	2,374,464	16,587	5,913,537	5,945,936
Local Accommodations Tax	112,995	3,678	136,849	11,566	460,205	457,384
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,142,417	611,990	11,369,059	240,886	50,050,786	34,206,609
Licenses & Permits	821,591	283,206	11,331,699	180,531	18,064,317	22,002,764
Service Revenue & Charges	267,855	289,121	5,114	50,208	6,915,024	7,822,130
Bonds & Leases	0	0	0	0	21,818,247	0
Miscellaneous	52,971	39,663	32,246	10,147	3,253,198	4,381,715
Revenues from State Sources	54,295	57,056	873,767	41,722	4,830,512	3,198,153
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	12,339	21,551	373,175	10,761	450,218	468,570
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)	24,077	35,505	500,592	30,961	2,566,754	2,431,632
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	127,310
State Grants	17,879	0	0	0	1,813,540	170,641
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	166,438	209,488	3,464,775	2,855,458
Revenues from Other Local Sources	50,283	67,063	14,155	0	2,362,325	1,704,636
Total Expenditures (Cities only)*	2,468,638	1,162,100	19,230,521	587,013	56,828,143	61,047,621
Administration	595,342	157,131	5,937,788	151,475	7,398,441	7,106,714
Instruction	0	0	0	0	0	0
Public Safety	1,050,263	287,708	9,784,190	278,498	25,068,259	33,348,149
Transportation	316,632	63,571	30,267	52,855	56,379	5,680,555
Health & Human Services	0	0	0	0	0	0
Environment & Housing	38,354	39,095	37,300	44,148	9,566,792	4,189,933
Recreation & Culture	158,029	288,301	1,356,880	30,548	3,281,590	6,151,656
Debt Service & Interest on Debt	0	0	0	0	844,036	842,836
Purchase of Land & Facility Construction	223,688	8,911	18,560	0	3,519,274	0
All Other	86,330	317,383	2,065,536	29,489	7,093,372	3,727,778

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	4,890,216	6,311,445	6,311,445	6,775,430	6,775,430	9,992,219
Total Expenditures (Special Purpose District Only)	3,903,124	4,520,386	4,520,386	5,244,964	5,244,964	6,957,604

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	144,369,049	162,235,858	181,347,703	192,465,833	217,309,990	243,255,046
School District Total	90,918,999	103,280,774	110,743,547	121,174,297	131,531,076	142,313,496
County Total	50,290,870	55,864,589	56,535,255	71,018,082	71,843,790	82,102,466
Cities Total	797,290	252,797	10,983,613	176,766	13,935,124	18,839,084
Special Purpose District Total	2,361,890	2,837,698	3,085,288	96,688	0	0

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	625,159,050	698,201,350	731,823,263	763,960,977	822,663,387	886,429,114
Owner Occupied (4% assessment ratio)	285,336,100	323,984,630	338,381,840	356,172,160	376,365,308	400,923,410
Agricultural (Private) (4%)	1,414,520	1,456,920	1,458,280	1,481,140	1,161,020	1,077,940
Agricultural (Corporate) (6%)	749,340	695,050	696,120	668,230	502,020	634,360
Commercial/Rental (6%)	175,069,720	195,803,720	204,652,450	214,644,470	241,888,710	267,256,990
Personal Property (Vehicles) (6%)	68,330,472	71,693,247	74,696,351	81,212,694	86,834,643	93,785,539
Other Personal Property (10.5%)	2,710,820	3,236,170	4,195,520	5,456,520	4,182,070	5,450,785
Manufacturing (10.5%)	21,844,600	23,954,410	25,209,710	24,464,900	23,474,040	30,330,320
Utility (10.5%)	30,928,180	36,396,400	36,805,930	37,526,790	39,380,140	41,314,600
Business Personal (10.5%)	13,933,939	12,759,339	13,201,969	13,745,920	12,876,500	12,594,521
Motor Carrier (9.5%)	1,620,739	909,129	2,615,805	2,852,807	3,029,910	2,691,357
Fee-in-Lieu and Joint Industrial Park	23,220,620	27,312,335	29,909,288	25,735,346	32,969,026	30,369,292

Estimated Total Average Millage Rates	361.0	359.6	371.4	382.9	384.8	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Edgefield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	88,014,532	134,617,239	76,734,748	84,970,637	88,860,640	97,686,668
Revenues from Local Sources	30,751,262	92,700,458	34,354,200	36,357,710	40,376,386	45,973,143
Current Property Taxes	19,236,209	21,821,761	23,771,380	24,946,561	25,658,208	27,418,180
Current Real & Personal Property Taxes	18,665,979	21,270,812	22,927,855	24,156,200	24,508,043	26,124,015
Fee In Lieu of Property Tax (only Counties and Cities)	87,382	192,566	161,736	174,695	396,120	534,234
All Other	482,848	358,383	681,789	615,666	754,045	759,931
Local Option Sales Tax	2,234,239	2,408,005	2,359,778	2,195,606	2,799,617	3,114,561
Local Hospitality Tax	140,903	111,201	52,510	114,076	179,736	179,897
Local Accommodations Tax	36,392	17,731	13,493	17,734	240,776	185,978
Capital Projects & Other Local Taxes	390,951	75,344	0	0	2,703,279	3,037,347
Licenses, Fees, Charges, & Bonds	8,712,568	68,266,416	8,157,039	9,083,733	8,794,770	12,037,180
Licenses & Permits	1,808,543	1,716,741	1,383,857	1,577,681	1,728,609	1,870,256
Service Revenue & Charges	5,837,905	5,935,798	5,217,733	5,629,471	4,146,446	7,055,546
Bonds & Leases	0	59,737,088	1,127,224	1,250,000	1,563,000	1,792,057
Miscellaneous	1,066,120	876,789	428,225	626,581	1,356,715	1,319,321
Revenues from State Sources	26,547,474	26,783,231	26,565,321	26,887,875	29,367,952	31,234,270
Reimbursements for Property Tax Relief - \$100,000 Residential	1,553,034	1,553,034	1,397,731	1,397,731	1,397,731	1,553,034
Homestead Exemption	1,103,826	1,274,491	1,269,696	1,304,051	1,243,958	1,243,270
Reimbursements for Property Tax Relief - Remaining Residential	3,488,615	3,587,704	3,721,490	3,902,998	4,076,067	4,453,268
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,625,868	1,611,474	1,141,148	1,657,559	2,405,410	2,214,422
Manufacturer's Depreciation Reimbursement	308,180	347,745	436,368	479,833	1,251,681	1,418,116
State Grants	6,550,787	7,297,529	7,940,940	7,414,230	15,384,226	16,448,087
Education Finance Act (EFA)	8,511,817	8,367,324	8,137,225	8,071,729	46,835	47,332
Education Improvement Act (EIA)	3,200,823	2,743,930	2,520,723	2,659,744	3,561,872	3,856,741
Education Lottery	204,524	0	0	0	172	0
Revenues from Federal Sources	6,040,551	4,410,880	5,340,719	10,499,732	7,772,146	8,287,577
Revenues from Other Local Sources	166,496	248,162	0	0	118,836	20,700
Revenues from Special Purpose Districts	24,508,749	10,474,508	10,474,508	11,225,320	11,225,320	12,170,978
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	89,534,254	87,598,046	103,636,102	102,188,933	104,979,283	101,786,915
Administration	27,921,794	23,444,442	23,368,407	26,694,145	29,607,952	31,088,450
Instruction	21,701,835	21,395,083	23,181,114	25,914,477	26,903,274	27,820,445
Public Safety	7,676,643	10,257,667	10,319,884	8,826,646	15,626,372	19,238,388
Transportation	1,197,487	221,219	0	0	0	0
Health & Human Services	2,961,450	3,432,407	2,897,628	4,403,252	5,178,657	3,331,786
Environment & Housing	781,380	812,236	622,162	655,058	633,127	599,884
Recreation & Culture	370,415	157,025	118,528	255,265	350,831	160,749
Debt Service & Interest on Debt	1,369,192	3,939,209	4,665,462	4,736,531	4,956,174	5,127,161
Purchase of Land & Facility Construction	876,133	12,017,054	26,035,149	16,491,503	2,098,632	663,605
All Other	1,997,851	2,339,335	2,845,399	3,575,894	8,988,102	2,970,659
Special Purpose Districts	22,680,074	9,582,369	9,582,369	10,636,162	10,636,162	10,785,788

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

Edgefield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	43,715,486	105,987,224	49,870,424	55,086,648	56,253,754	60,370,552
Revenues from Local Sources	15,480,661	77,314,964	19,872,680	20,808,821	23,284,177	24,106,101
Current Property Taxes	12,092,336	14,495,164	16,250,629	16,301,569	16,853,026	17,884,465
Current Real & Personal Property Taxes	11,828,626	14,358,244	15,804,689	15,867,499	16,305,963	17,372,723
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	263,710	136,920	445,940	434,070	547,063	511,742
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,388,325	62,819,800	3,622,051	4,507,252	6,431,151	6,221,636
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,767,549	2,569,876	2,123,963	2,854,661	4,133,851	3,971,967
Bonds & Leases	0	59,737,088	1,127,224	1,250,000	1,563,000	1,700,000
Miscellaneous	620,776	512,836	370,864	402,591	734,300	549,669
Revenues from State Sources	24,221,059	24,580,541	24,799,530	24,520,562	26,034,696	28,213,093
Reimbursements for Property Tax Relief - \$100,000 Residential	1,553,034	1,553,034	1,397,731	1,397,731	1,397,731	1,553,034
Homestead Exemption	633,006	774,056	786,918	769,336	739,561	729,226
Reimbursements for Property Tax Relief - Remaining Residential	3,488,615	3,587,704	3,721,490	3,902,998	4,076,067	4,453,268
\$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	77,507
Manufacturer's Depreciation Reimbursement	206,049	239,504	316,760	340,599	907,092	1,082,883
State Grants	6,367,023	7,258,821	7,862,515	7,322,257	15,249,198	16,413,102
Education Finance Act (EFA)	8,511,817	8,367,324	8,137,225	8,071,729	46,835	47,332
Education Improvement Act (EIA)	3,200,823	2,743,930	2,520,723	2,659,744	3,561,872	3,856,741
Education Lottery	204,524	0	0	0	172	0
Revenues from Federal Sources	4,013,766	4,091,719	5,198,214	9,757,265	6,934,881	8,051,358
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	44,290,025	57,164,062	73,451,835	69,763,885	57,107,084	59,879,961
Administration	20,026,318	19,442,751	19,477,308	22,619,471	23,125,195	26,235,893
Instruction	21,701,835	21,395,083	23,181,114	25,914,477	26,903,274	27,820,445
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	14,345	0	4,977	12,946
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	7,306	100	3,066
Debt Service & Interest on Debt	1,299,772	3,868,157	4,601,698	4,684,266	4,916,998	5,066,023
Purchase of Land & Facility Construction	876,133	12,017,054	26,035,149	16,491,503	2,098,632	663,605
All Other	385,967	441,017	142,221	46,862	57,908	77,983

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

Edgefield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	14,220,637	14,301,064	14,212,968	15,834,388	18,414,915	22,044,286
Revenues from Local Sources	12,145,858	12,239,109	12,571,307	13,554,029	15,171,714	19,195,963
Current Property Taxes	6,858,981	7,053,811	7,520,751	8,644,992	8,715,616	9,440,515
Current Real & Personal Property Taxes	6,583,278	6,661,586	7,123,166	8,288,701	8,116,010	8,661,692
Fee In Lieu of Property Tax	85,882	191,550	161,736	174,695	393,986	532,334
All Other	189,821	200,675	235,849	181,596	205,620	246,489
Local Option Sales Tax	1,570,121	1,588,843	1,710,685	1,596,154	2,251,120	2,573,540
Local Hospitality Tax	74,159	41,112	20,382	32,533	117,984	109,902
Local Accommodations Tax	0	0	0	0	225,212	167,569
Capital Projects & Other Local Taxes	390,951	75,344	0	0	2,703,279	3,037,347
Licenses, Fees, Charges, & Bonds	3,251,646	3,479,999	3,319,489	3,280,350	1,158,503	3,867,090
Licenses & Permits	542,401	517,952	646,751	857,425	792,426	810,644
Service Revenue & Charges	2,572,377	2,854,681	2,648,929	2,379,284	12,500	2,623,368
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	136,868	107,366	23,809	43,641	353,577	433,078
Revenues from State Sources	1,920,433	1,914,611	1,499,156	2,195,342	3,063,386	2,773,212
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	434,825	462,404	482,778	534,715	499,839	508,744
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)	1,351,016	1,335,169	894,276	1,516,689	2,162,807	1,894,250
Manufacturer's Depreciation Reimbursement	102,131	108,241	119,608	139,234	344,589	335,233
State Grants	32,461	8,797	2,494	4,704	56,151	34,985
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	154,346	147,344	142,505	85,017	179,815	75,111
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (County only)	16,964,179	17,240,913	18,286,405	19,393,725	33,819,091	27,766,851
Administration	4,772,364	2,886,342	3,284,447	3,551,110	5,352,743	3,716,784
Instruction	0	0	0	0	0	0
Public Safety	6,134,661	8,754,436	9,366,244	7,854,759	14,362,474	17,838,551
Transportation	1,197,487	221,219	0	0	0	0
Health & Human Services	2,961,450	3,432,407	2,883,283	4,403,252	5,173,680	3,318,840
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	286,333	48,191	49,253	55,572	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	1,611,884	1,898,318	2,703,178	3,529,032	8,930,194	2,892,676

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

Edgefield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	5,569,660	3,854,443	2,176,848	2,824,281	2,966,651	3,100,852
Revenues from Local Sources	3,124,743	3,146,385	1,910,213	1,994,860	1,920,495	2,671,079
Current Property Taxes	284,892	272,786	0	0	89,566	93,200
Current Real & Personal Property Taxes	254,075	250,982	0	0	86,070	89,600
Fee In Lieu of Property Tax	1,500	1,016	0	0	2,134	1,900
All Other	29,317	20,788	0	0	1,362	1,700
Local Option Sales Tax	664,118	819,162	649,093	599,452	548,497	541,021
Local Hospitality Tax	66,744	70,089	32,128	81,543	61,752	69,995
Local Accommodations Tax	36,392	17,731	13,493	17,734	15,564	18,409
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,072,597	1,966,617	1,215,499	1,296,131	1,205,116	1,948,454
Licenses & Permits	1,266,142	1,198,789	737,106	720,256	936,183	1,059,612
Service Revenue & Charges	497,979	511,241	444,841	395,526	95	460,211
Bonds & Leases	0	0	0	0	0	92,057
Miscellaneous	308,476	256,587	33,552	180,349	268,838	336,574
Revenues from State Sources	405,982	288,079	266,635	171,971	269,870	247,965
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	35,995	38,031	0	0	4,558	5,300
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)	218,684	220,137	190,704	84,702	186,435	242,665
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	151,303	29,911	75,931	87,269	78,877	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	1,872,439	171,817	0	657,450	657,450	161,108
Revenues from Other Local Sources	166,496	248,162	0	0	118,836	20,700
Total Expenditures (Cities only)*	5,599,976	3,610,702	2,315,493	2,395,161	3,416,946	3,354,315
Administration	3,123,112	1,115,349	606,652	523,564	1,130,014	1,135,773
Instruction	0	0	0	0	0	0
Public Safety	1,541,982	1,503,231	953,640	971,887	1,263,898	1,399,837
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	781,380	812,236	622,162	655,058	633,127	599,884
Recreation & Culture	84,082	108,834	69,275	192,387	350,731	157,683
Debt Service & Interest on Debt	69,420	71,052	63,764	52,265	39,176	61,138
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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)**	24,508,749	10,474,508	10,474,508	11,225,320	11,225,320	12,170,978
Total Expenditures (Special Purpose District Only)**	22,680,074	9,582,369	9,582,369	10,636,162	10,636,162	10,785,788

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	19,236,209	21,821,761	23,771,380	24,946,561	25,658,208	27,418,180
School District Total	12,092,336	14,495,164	16,250,629	16,301,569	16,853,026	17,884,465
County Total	6,858,981	7,053,811	7,520,751	8,644,992	8,715,616	9,440,515
Cities Total	284,892	272,786	0	0	89,566	93,200
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	83,043,048	85,077,818	91,773,305	96,332,836	103,497,260	112,915,499
Owner Occupied (4% assessment ratio)	34,074,880	35,368,170	37,405,450	39,335,750	41,861,010	44,980,950
Agricultural (Private) (4%)	2,079,650	2,108,110	2,163,930	2,256,840	1,604,150	1,631,150
Agricultural (Corporate) (6%)	66,190	63,600	80,690	80,450	62,080	61,800
Commercial/Rental (6%)	15,702,300	16,074,470	17,411,981	17,634,946	17,828,471	18,894,240
Personal Property (Vehicles) (6%)	11,379,337	12,078,571	13,252,122	14,215,200	15,728,499	17,653,137
Other Personal Property (10.5%)	866,570	890,670	934,012	1,362,060	1,535,804	1,551,068
Manufacturing (10.5%)	5,382,380	5,427,600	5,376,060	5,392,850	6,282,080	7,327,120
Utility (10.5%)	9,668,100	9,582,350	9,851,790	10,389,740	10,534,550	11,917,050
Business Personal (10.5%)	1,798,790	1,805,750	1,986,710	2,313,140	2,547,140	2,259,740
Motor Carrier (9.5%)	1,103,030	594,430	1,650,650	1,856,050	1,978,156	2,010,761
Fee-in-Lieu and Joint Industrial Park	921,821	1,084,097	1,659,910	1,495,810	3,535,320	4,628,483

Estimated Total Average Millage Rates	352.8	383.7	384.2	385.2	372.8	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Fairfield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	99,640,942	92,439,701	95,678,321	103,614,579	103,865,723	137,486,167
Revenues from Local Sources	68,492,960	63,897,281	65,597,150	66,907,257	67,771,109	82,276,815
Current Property Taxes	59,553,318	54,879,020	55,353,246	54,836,524	56,894,005	60,904,265
Current Real & Personal Property Taxes	57,592,585	53,557,528	53,061,593	53,362,103	55,027,044	57,609,257
Fee In Lieu of Property Tax (only Counties and Cities)	918,875	479,952	995,424	371,481	503,365	1,988,285
All Other	1,041,858	841,540	1,296,229	1,102,940	1,363,596	1,306,722
Local Option Sales Tax	4,223,612	4,252,513	5,224,156	5,166,962	5,730,003	7,428,099
Local Hospitality Tax	13,993	10,994	36,609	164,782	302,998	343,211
Local Accommodations Tax	35,384	31,921	2,539	14,343	36,422	39,313
Capital Projects & Other Local Taxes	2	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,666,651	4,722,833	4,980,600	6,724,646	4,807,681	13,561,927
Licenses & Permits	849,285	823,096	907,306	253,227	1,081,594	1,284,113
Service Revenue & Charges	2,790,559	2,809,222	2,713,021	2,629,534	3,060,538	4,077,405
Bonds & Leases	68,503	157,884	162,282	143,051	53,298	4,877,720
Miscellaneous	958,304	932,631	1,197,991	3,698,834	612,251	3,322,689
Revenues from State Sources	22,270,540	19,889,914	19,988,585	21,480,290	21,861,530	31,474,168
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	1,582,017	1,573,564	1,590,848	1,585,123	1,594,666	1,673,459
Reimbursements for Property Tax Relief - Remaining Residential	3,000,416	3,089,645	3,197,588	3,305,619	3,478,517	3,775,954
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,711,185	1,610,843	1,915,231	2,166,528	1,724,730	1,840,736
Manufacturer's Depreciation Reimbursement	304,676	292,972	353,760	440,761	852,199	1,146,635
State Grants	5,976,932	5,993,019	6,150,271	6,964,076	10,235,025	19,151,631
Education Finance Act (EFA)	3,953,798	3,156,471	2,779,924	3,086,585	20,427	20,238
Education Improvement Act (EIA)	4,256,173	2,763,975	2,605,329	2,535,964	2,560,332	2,469,881
Education Lottery	89,709	13,791	0	0	0	0
Revenues from Federal Sources	6,842,061	6,376,171	6,685,894	12,536,099	12,071,147	15,238,271
Revenues from Other Local Sources	1,397,486	1,498,230	2,628,587	1,761,438	1,232,442	3,102,477
Revenues from Special Purpose Districts	637,895	778,105	778,105	929,495	929,495	5,394,436
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	112,616,114	99,951,170	102,412,759	99,621,354	120,745,686	153,890,588
Administration	35,594,975	38,303,626	37,008,601	34,505,253	39,381,091	41,592,563
Instruction	24,414,796	25,506,470	26,643,755	27,436,316	26,826,928	26,618,815
Public Safety	22,966,190	10,523,895	11,933,944	10,515,336	13,687,098	13,686,931
Transportation	2,736,423	3,578,824	3,319,919	2,560,102	4,297,021	6,683,327
Health & Human Services	5,253,306	5,592,128	5,406,877	5,409,937	5,440,699	5,978,616
Environment & Housing	4,207,790	4,314,620	4,271,613	3,100,411	4,459,799	4,469,706
Recreation & Culture	1,800,017	2,019,216	2,114,405	2,205,502	2,253,663	2,417,597
Debt Service & Interest on Debt	3,780,798	3,652,899	3,580,943	4,407,740	2,922,104	28,526,998
Purchase of Land & Facility Construction	9,958,192	4,212,553	6,355,627	7,417,883	19,388,990	9,398,181
All Other	1,323,599	1,495,131	1,025,267	1,013,888	1,039,307	12,512,215
Special Purpose Districts	580,028	751,808	751,808	1,048,986	1,048,986	2,005,639

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

Fairfield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	58,068,160	53,455,798	52,851,404	57,876,756	58,906,232	62,985,373
Revenues from Local Sources	34,791,147	31,818,050	31,498,072	31,489,890	32,337,620	32,942,886
Current Property Taxes	33,576,547	30,612,791	30,243,592	30,550,274	31,426,282	31,732,961
Current Real & Personal Property Taxes	33,323,482	30,497,737	29,880,141	30,145,151	30,999,146	31,293,292
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	253,065	115,054	363,451	405,123	427,136	439,669
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,214,600	1,205,259	1,254,480	939,616	911,338	1,209,925
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	744,679	525,298	501,525	360,664	689,229	987,919
Bonds & Leases	68,503	157,884	162,282	143,051	53,298	42,377
Miscellaneous	401,418	522,077	590,673	435,901	168,811	179,629
Revenues from State Sources	17,984,425	16,547,569	16,208,055	16,717,819	17,750,638	18,644,911
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	725,774	725,352	726,548	728,972	729,713	730,408
Reimbursements for Property Tax Relief - Remaining Residential	3,000,416	3,089,645	3,197,588	3,305,619	3,478,517	3,775,954
\$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	126,285	157,879	199,778	259,683	521,800	728,479
State Grants	4,394,326	5,202,512	5,260,944	5,363,052	9,001,905	9,482,007
Education Finance Act (EFA)	3,953,798	3,156,471	2,779,924	3,086,585	20,427	20,238
Education Improvement Act (EIA)	4,256,173	2,763,975	2,605,329	2,535,964	2,560,332	2,469,881
Education Lottery	89,709	13,791	0	0	0	0
Revenues from Federal Sources	5,292,588	5,090,179	5,145,277	9,669,047	8,817,974	11,397,576
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	56,773,092	54,504,837	53,593,077	56,069,546	57,624,965	59,006,721
Administration	23,350,441	23,887,005	22,919,104	24,350,506	24,993,093	27,202,312
Instruction	24,414,796	25,506,470	26,643,755	27,436,316	26,826,928	26,618,815
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	1,007	9,175	13,468	324	13,131	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	141,114	150,457	262,827	266,494	182,985	145,747
Debt Service & Interest on Debt	1,626,964	1,490,796	1,435,804	1,425,118	1,469,261	1,467,748
Purchase of Land & Facility Construction	6,247,242	2,287,853	1,574,615	1,858,523	3,381,857	2,777,212
All Other	991,528	1,173,081	743,504	732,265	757,710	794,887

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

Fairfield County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	38,784,990	36,263,702	39,892,208	44,808,328	42,004,366	65,051,793
Revenues from Local Sources	31,735,546	30,341,253	32,213,774	35,417,367	33,509,615	46,385,863
Current Property Taxes	25,975,819	24,259,366	25,106,543	24,286,250	25,450,041	29,161,707
Current Real & Personal Property Taxes	24,269,103	23,053,949	23,178,799	23,216,952	24,010,216	26,306,368
Fee In Lieu of Property Tax	918,875	479,952	995,424	371,481	503,365	1,988,285
All Other	787,841	725,465	932,320	697,817	936,460	867,053
Local Option Sales Tax	3,619,758	3,739,208	4,580,931	5,166,962	4,828,770	6,245,314
Local Hospitality Tax	0	0	21,229	164,782	302,998	314,881
Local Accommodations Tax	0	0	2,539	14,343	36,422	37,559
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,139,969	2,342,679	2,502,532	5,785,030	2,891,384	10,626,402
Licenses & Permits	123,198	164,214	172,619	253,227	474,904	343,197
Service Revenue & Charges	1,639,566	1,811,295	1,926,848	2,268,870	2,020,608	2,549,094
Bonds & Leases	0	0	0	0	0	4,835,343
Miscellaneous	377,205	367,170	403,065	3,262,933	395,872	2,898,768
Revenues from State Sources	4,102,485	3,147,478	3,513,482	4,762,471	4,009,136	11,813,817
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	827,767	824,084	834,684	856,151	864,953	909,050
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)	1,513,721	1,397,794	1,635,489	2,124,218	1,580,664	1,655,129
Manufacturer's Depreciation Reimbursement	178,391	135,093	153,982	181,078	330,399	411,535
State Grants	1,582,606	790,507	889,327	1,601,024	1,233,120	8,838,103
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,549,473	1,285,992	1,540,617	2,867,052	3,253,173	3,749,636
Revenues from Other Local Sources	1,397,486	1,488,979	2,624,335	1,761,438	1,232,442	3,102,477
Total Expenditures (County only)	39,205,247	40,025,291	42,725,671	42,502,822	55,566,339	74,770,008
Administration	11,372,943	12,622,486	12,045,231	10,154,747	11,564,825	11,668,890
Instruction	0	0	0	0	0	0
Public Safety	8,777,982	9,117,240	9,689,093	10,515,336	11,444,116	11,714,683
Transportation	2,736,423	3,150,289	3,319,919	2,560,102	4,297,021	6,683,327
Health & Human Services	5,252,299	5,582,953	5,393,409	5,409,613	5,427,568	5,978,616
Environment & Housing	3,209,842	3,274,711	3,218,527	3,100,411	3,020,558	3,405,882
Recreation & Culture	1,658,903	1,868,759	1,851,578	1,939,008	2,070,678	2,271,850
Debt Service & Interest on Debt	2,153,834	2,162,103	2,145,139	2,982,622	1,452,843	26,162,469
Purchase of Land & Facility Construction	3,710,950	1,924,700	4,781,012	5,559,360	16,007,133	6,620,969
All Other	332,071	322,050	281,763	281,623	281,597	263,322

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

Fairfield County

	FY 19	FY 20	FY 21	FY 22**	FY 23	FY 24
Total Revenues (Cities only)*	2,149,897	1,942,096	2,156,604	0	2,025,630	4,054,565
Revenues from Local Sources	1,966,267	1,737,978	1,885,304	0	1,923,874	2,948,066
Current Property Taxes	952	6,863	3,111	0	17,682	9,597
Current Real & Personal Property Taxes	0	5,842	2,653	0	17,682	9,597
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	952	1,021	458	0	0	0
Local Option Sales Tax	603,854	513,305	643,225	0	901,233	1,182,785
Local Hospitality Tax	13,993	10,994	15,380	0	0	28,330
Local Accommodations Tax	35,384	31,921	0	0	0	1,754
Capital Projects & Other Local Taxes	2	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,312,082	1,174,895	1,223,588	0	1,004,959	1,725,600
Licenses & Permits	726,087	658,882	734,687	0	606,690	940,916
Service Revenue & Charges	406,314	472,629	284,648	0	350,701	540,392
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	179,681	43,384	204,253	0	47,568	244,292
Revenues from State Sources	183,630	194,867	267,048	0	101,756	1,015,440
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	28,476	24,128	29,616	0	0	34,001
\$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	155,154	170,739	237,432	0	101,756	143,297
State Grants	0	0	0	0	0	6,621
Education Finance Act (EFA)	0	0	0	0	0	831,521
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	0	0	0	0	0	91,059
Revenues from Other Local Sources	0	9,251	4,252	0	0	0
Total Expenditures (Cities only)*	16,057,747	4,669,234	5,342,203	0	6,505,396	18,108,220
Administration	871,591	1,794,135	2,044,266	0	2,823,173	2,721,361
Instruction	0	0	0	0	0	0
Public Safety	14,188,208	1,406,655	2,244,851	0	2,242,982	1,972,248
Transportation	0	428,535	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	997,948	1,039,909	1,053,086	0	1,439,241	1,063,824
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	0	0	0	0	0	896,781
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	0	0	0	0	0	11,454,006

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	637,895	778,105	778,105	929,495	929,495	5,394,436
Total Expenditures (Special Purpose District Only)	580,028	751,808	751,808	1,048,986	1,048,986	2,005,639

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	59,553,748	54,878,168	55,363,245	54,836,654	56,894,124	60,905,117
School District Total	33,576,547	30,612,791	30,243,592	30,550,274	31,426,282	31,732,961
County Total	25,975,819	24,259,366	25,106,543	24,286,250	25,450,041	29,161,707
Cities Total	952	6,863	3,111	0	17,682	9,597
Special Purpose District Total	430	-852	9,999	130	119	852

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	174,414,024	161,622,160	159,541,855	164,409,933	168,273,689	172,626,607
Owner Occupied (4% assessment ratio)	24,697,840	25,126,909	25,895,696	26,966,356	27,914,864	29,011,495
Agricultural (Private) (4%)	2,134,367	2,174,503	2,188,843	2,151,144	1,592,396	1,604,410
Agricultural (Corporate) (6%)	739,134	797,575	801,179	824,373	789,322	776,696
Commercial/Rental (6%)	25,174,495	22,125,773	22,514,176	22,620,051	22,941,038	24,497,860
Personal Property (Vehicles) (6%)	8,621,531	8,526,770	8,996,401	9,227,429	9,942,986	10,361,055
Other Personal Property (10.5%)	777,160	1,069,980	1,346,310	1,188,830	1,302,970	1,289,891
Manufacturing (10.5%)	4,225,610	4,935,910	3,708,920	6,408,440	6,539,490	6,784,200
Utility (10.5%)	98,261,589	92,428,567	89,468,360	90,672,225	92,869,015	93,782,610
Business Personal (10.5%)	8,650,980	3,921,850	2,961,470	2,452,560	2,373,929	2,469,239
Motor Carrier (9.5%)	1,131,318	514,323	1,660,500	1,811,007	1,909,413	1,960,442
Fee-in-Lieu and Joint Industrial Park	0	0	0	87,518	98,266	88,709

Estimated Total Average Millage Rates	411.4	411.4	411.3	411.2	411.8	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Florence County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	555,086,620	663,954,852	757,308,962	653,112,268	710,223,705	856,970,613
Revenues from Local Sources	285,037,335	389,301,751	458,661,093	314,718,347	369,648,376	438,543,970
Current Property Taxes	123,360,248	125,506,043	134,884,681	151,113,212	151,317,306	155,738,279
Current Real & Personal Property Taxes	115,768,418	117,845,160	126,362,757	142,682,027	142,951,197	146,606,737
Fee In Lieu of Property Tax (only Counties and Cities)	4,901,092	4,915,066	5,139,579	4,617,640	5,208,181	5,100,724
All Other	2,690,738	2,745,817	3,382,345	3,813,545	3,157,928	4,030,819
Local Option Sales Tax	35,303,074	39,384,783	39,604,849	36,131,155	47,961,676	48,252,465
Local Hospitality Tax	6,275,174	6,101,075	6,775,351	7,458,190	8,873,064	9,052,817
Local Accommodations Tax	2,307,711	2,002,807	1,990,659	2,588,985	2,809,762	2,586,222
Capital Projects & Other Local Taxes	24,355,776	24,625,251	27,440,850	29,925,861	34,607,829	33,734,632
Licenses, Fees, Charges, & Bonds	93,435,352	191,681,792	247,964,703	87,500,944	124,078,739	189,179,555
Licenses & Permits	19,632,532	18,775,596	19,591,307	19,211,938	22,132,041	23,667,790
Service Revenue & Charges	33,312,830	30,379,941	29,025,047	31,824,824	37,142,640	40,313,689
Bonds & Leases	26,719,943	130,691,839	186,510,993	29,975,577	37,694,729	98,709,244
Miscellaneous	13,770,047	11,834,416	12,837,356	6,488,605	27,109,329	26,488,832
Revenues from State Sources	174,185,692	175,851,044	178,288,678	183,594,801	196,506,723	351,136,611
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	5,983,885	5,908,349	6,071,582	6,184,688	5,908,348	6,222,862
Reimbursements for Property Tax Relief - Remaining Residential	5,195,893	5,442,347	5,367,239	5,643,184	5,536,824	5,538,539
\$2.5 Million Minimum Disbursement	20,516,073	21,306,493	21,819,730	23,281,962	24,821,398	27,263,592
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	10,177,983	10,318,135	10,778,275	11,001,790	11,147,300	10,998,733
State Grants	4,062,334	4,729,712	5,178,012	7,279,978	11,018,740	11,712,206
Education Finance Act (EFA)	46,999,824	48,759,587	56,009,596	56,097,305	118,637,035	266,375,744
Education Improvement Act (EIA)	60,486,106	58,099,504	56,416,221	56,069,176	346,871	348,694
Education Lottery	20,305,431	20,933,841	16,589,469	17,938,090	19,090,207	22,676,241
Education Lottery	458,163	353,076	58,554	98,628	0	0
Revenues from Federal Sources	34,092,127	35,948,251	57,923,488	88,862,561	76,443,280	58,739,134
Revenues from Other Local Sources	7,118,939	7,275,021	6,856,918	10,853,996	12,542,763	6,300,310
Revenues from Special Purpose Districts	54,652,527	55,578,785	55,578,785	55,082,563	55,082,563	2,250,588
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	576,939,864	610,493,510	640,262,285	661,730,704	677,332,081	705,970,262
Administration	157,614,248	159,509,122	149,408,904	154,487,078	187,203,530	182,858,777
Instruction	142,194,136	149,396,255	155,748,377	180,492,219	179,562,300	173,451,706
Public Safety	49,980,408	53,998,364	65,932,137	56,192,614	63,675,660	63,666,437
Transportation	23,054,496	18,182,897	14,522,758	22,071,173	23,933,762	27,710,339
Health & Human Services	12,148,036	12,122,413	11,080,157	12,500,018	13,442,205	14,965,748
Environment & Housing	15,836,770	17,121,657	25,249,009	27,523,599	37,834,260	65,929,448
Recreation & Culture	17,815,913	18,170,272	16,380,954	17,993,254	23,448,842	24,292,300
Debt Service & Interest on Debt	57,109,780	63,829,579	63,679,051	82,307,544	69,814,755	70,786,274
Purchase of Land & Facility Construction	38,984,787	54,707,782	71,563,739	51,643,221	25,982,570	59,523,177
All Other	7,778,914	7,691,339	10,933,369	11,087,842	7,002,055	19,241,816
Special Purpose Districts	54,422,376	55,763,830	55,763,830	45,432,142	45,432,142	3,544,240

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

Florence County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	298,411,541	311,273,864	316,246,873	368,807,721	381,729,001	395,663,194
Revenues from Local Sources	110,243,181	118,483,749	110,084,590	127,604,360	146,888,811	154,110,110
Current Property Taxes	80,787,400	80,633,322	86,488,564	98,153,269	100,372,726	104,486,586
Current Real & Personal Property Taxes	80,242,559	80,251,209	85,808,176	97,031,661	99,603,034	103,555,763
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	544,841	382,113	680,388	1,121,608	769,692	930,823
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 & Other Local Taxes	0	9,326	0	0	0	0
Licenses, Fees, Charges, & Bonds	29,455,781	37,841,101	23,596,026	29,451,091	46,516,085	49,623,524
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	7,420,756	5,346,955	1,887,923	4,104,044	8,276,226	9,749,135
Bonds & Leases	15,862,373	27,706,790	17,771,159	20,954,657	29,974,395	35,210,446
Miscellaneous	6,172,652	4,787,356	3,936,944	4,392,390	8,265,464	4,663,943
Revenues from State Sources	155,353,088	158,586,660	157,115,643	160,228,673	167,036,463	188,101,920
Reimbursements for Property Tax Relief - \$100,000 Residential	5,983,885	5,908,349	6,071,582	6,184,688	5,908,348	6,222,862
Homestead Exemption	2,959,743	2,946,115	2,943,937	3,335,802	3,166,185	3,118,388
Reimbursements for Property Tax Relief - Remaining Residential	20,516,073	21,306,493	21,819,730	23,281,962	24,821,398	27,263,592
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	788,938	781,361	897,337	591,542	507,227	358,352
Manufacturer's Depreciation Reimbursement	1,938,018	2,147,839	2,388,652	4,004,289	4,529,958	4,660,837
State Grants	41,916,731	46,110,082	49,930,161	48,724,496	108,666,269	123,452,954
Education Finance Act (EFA)	60,486,106	58,099,504	56,416,221	56,069,176	346,871	348,694
Education Improvement Act (EIA)	20,305,431	20,933,841	16,589,469	17,938,090	19,090,207	22,676,241
Education Lottery	458,163	353,076	58,554	98,628	0	0
Revenues from Federal Sources	32,815,272	34,203,455	49,046,640	80,974,688	67,803,727	53,451,164
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	295,067,422	317,741,219	338,879,412	364,395,822	357,513,918	391,643,045
Administration	117,070,440	123,536,313	110,589,494	121,452,296	130,329,270	139,909,581
Instruction	142,194,136	149,396,255	155,748,377	180,492,219	179,562,300	173,451,706
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	1,844,354	1,937,798	1,243,144	1,984,567	2,162,151	2,089,340
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	351,493	355,390	218,226	107,663	67,177	21,175
Debt Service & Interest on Debt	16,369,670	15,810,941	17,707,875	28,098,205	24,762,842	27,367,145
Purchase of Land & Facility Construction	14,308,288	24,114,986	51,196,441	31,338,230	20,380,894	48,325,923
All Other	2,929,041	2,589,536	2,175,855	922,642	249,284	478,175

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

Florence County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	135,478,497	141,290,824	277,309,593	171,291,903	201,046,544	396,206,521
Revenues from Local Sources	114,642,232	120,176,244	245,018,525	138,925,811	160,631,473	230,597,115
Current Property Taxes	34,169,773	37,202,413	39,100,285	40,828,221	41,536,984	43,409,861
Current Real & Personal Property Taxes	28,190,903	30,985,182	32,642,918	34,682,228	35,076,847	36,519,675
Fee In Lieu of Property Tax	4,711,028	4,756,676	4,952,156	4,365,608	5,018,576	4,967,333
All Other	1,267,842	1,460,555	1,505,211	1,780,385	1,441,561	1,922,854
Local Option Sales Tax	25,883,567	29,893,490	29,232,294	31,880,925	36,347,900	37,444,656
Local Hospitality Tax	1,661,779	1,624,018	1,824,157	2,098,937	2,683,217	2,920,507
Local Accommodations Tax	2,307,211	2,002,292	1,990,659	2,588,985	2,750,999	2,586,222
Capital Projects & Other Local Taxes	23,788,303	24,002,860	27,289,609	29,759,012	34,607,829	33,068,466
Licenses, Fees, Charges, & Bonds	26,831,599	25,451,171	145,581,521	31,769,731	42,704,544	111,167,403
Licenses & Permits	2,526,633	2,090,758	2,542,613	2,641,035	2,452,354	3,921,016
Service Revenue & Charges	19,842,972	19,271,343	21,404,522	21,918,061	23,159,751	25,174,870
Bonds & Leases	0	0	120,228,573	6,145,920	7,720,334	63,498,798
Miscellaneous	4,461,994	4,089,070	1,405,813	1,064,715	9,372,105	18,572,719
Revenues from State Sources	15,129,471	13,724,190	17,939,146	20,136,613	25,570,188	158,606,983
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,714,392	1,960,583	1,908,160	1,971,555	1,997,339	2,062,541
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)	6,598,365	6,691,930	7,198,405	7,714,109	7,793,684	7,556,978
Manufacturer's Depreciation Reimbursement	2,110,400	2,569,182	2,776,305	3,242,134	6,485,344	6,714,768
State Grants	4,706,314	2,502,495	6,056,276	7,208,815	9,293,821	142,272,696
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	354,566	1,037,847	8,191,516	4,562,025	6,250,337	1,246,365
Revenues from Other Local Sources	5,352,228	6,352,543	6,160,406	7,667,454	8,594,546	5,756,058
Total Expenditures (County only)	144,329,870	147,583,853	165,828,803	165,942,423	182,597,537	222,997,896
Administration	32,984,440	28,685,404	30,519,981	28,770,363	31,703,928	37,355,012
Instruction	0	0	0	0	0	0
Public Safety	30,787,685	32,957,979	45,336,273	36,538,472	40,255,084	41,847,794
Transportation	18,886,798	12,269,175	9,091,034	17,720,174	17,096,395	20,777,735
Health & Human Services	10,205,332	10,184,615	9,837,013	10,515,451	11,280,054	12,876,408
Environment & Housing	7,681,270	9,261,124	16,754,301	20,764,674	29,197,057	57,595,259
Recreation & Culture	8,942,233	11,110,437	10,071,629	11,180,972	16,231,564	14,993,133
Debt Service & Interest on Debt	34,390,170	38,603,389	40,338,029	37,148,964	36,367,699	37,108,748
Purchase of Land & Facility Construction	0	3,810,876	0	0	0	0
All Other	451,942	700,854	3,880,543	3,303,353	465,756	443,807

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

Florence County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	66,544,055	155,811,379	108,173,711	57,930,081	72,365,597	62,850,310
Revenues from Local Sources	60,151,922	150,641,758	103,557,978	48,188,176	62,128,092	53,836,745
Current Property Taxes	8,403,075	7,670,308	9,295,832	12,131,722	9,407,596	7,841,832
Current Real & Personal Property Taxes	7,334,956	6,608,769	7,911,663	10,968,138	8,271,316	6,531,299
Fee In Lieu of Property Tax	190,064	158,390	187,423	252,032	189,605	133,391
All Other	878,055	903,149	1,196,746	911,552	946,675	1,177,142
Local Option Sales Tax	9,419,507	9,491,293	10,372,555	4,250,230	11,613,776	10,807,809
Local Hospitality Tax	4,613,395	4,477,057	4,951,194	5,359,253	6,189,847	6,132,310
Local Accommodations Tax	500	515	0	0	58,763	0
Capital Projects & Other Local Taxes	567,473	613,065	151,241	166,849	0	666,166
Licenses, Fees, Charges, & Bonds	37,147,972	128,389,520	78,787,156	26,280,122	34,858,110	28,388,628
Licenses & Permits	17,105,899	16,684,838	17,048,694	16,570,903	19,679,687	19,746,774
Service Revenue & Charges	6,049,102	5,761,643	5,732,602	5,802,719	5,706,663	5,389,684
Bonds & Leases	10,857,570	102,985,049	48,511,261	2,875,000	0	0
Miscellaneous	3,135,401	2,957,990	7,494,599	1,031,500	9,471,760	3,252,170
Revenues from State Sources	3,703,133	3,540,194	3,233,889	3,229,515	3,900,072	4,427,708
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	521,758	535,649	515,142	335,827	373,300	357,610
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	2,790,680	2,844,844	2,682,533	2,696,139	2,846,389	3,083,403
State Grants	13,916	12,691	13,055	33,555	3,438	336,601
Education Finance Act (EFA)	376,779	147,010	23,159	163,994	676,945	650,094
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	922,289	706,949	685,332	3,325,848	2,389,216	4,041,605
Revenues from Other Local Sources	1,766,711	922,478	696,512	3,186,542	3,948,217	544,252
Total Expenditures (Cities only)*	83,120,196	89,404,608	79,790,240	85,960,317	91,788,484	87,785,081
Administration	7,559,368	7,287,405	8,299,429	4,264,419	25,170,332	5,594,184
Instruction	0	0	0	0	0	0
Public Safety	19,192,723	21,040,385	20,595,864	19,654,142	23,420,576	21,818,643
Transportation	4,167,698	5,913,722	5,431,724	4,350,999	6,837,367	6,932,604
Health & Human Services	98,350	0	0	0	0	0
Environment & Housing	8,155,500	7,860,533	8,494,708	6,758,925	8,637,203	8,334,189
Recreation & Culture	8,522,187	6,704,445	6,091,099	6,704,619	7,150,101	9,277,992
Debt Service & Interest on Debt	6,349,940	9,415,249	5,633,147	17,060,375	8,684,214	6,310,381
Purchase of Land & Facility Construction	24,676,499	26,781,920	20,367,298	20,304,991	5,601,676	11,197,254
All Other	4,397,931	4,400,949	4,876,971	6,861,847	6,287,015	18,319,834

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	54,652,527	55,578,785	55,578,785	55,082,563	55,082,563	2,250,588
Total Expenditures (Special Purpose District Only)	54,422,376	55,763,830	55,763,830	45,432,142	45,432,142	3,544,240

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	128,432,334	130,617,985	140,273,966	156,735,826	156,799,992	161,371,732
School District Total	80,787,400	80,633,322	86,488,564	98,153,269	100,372,726	104,486,586
County Total	34,169,773	37,202,413	39,100,285	40,828,221	41,536,984	43,409,861
Cities Total	8,403,075	7,670,308	9,295,832	12,131,722	9,407,596	7,841,832
Special Purpose District Total	5,072,086	5,111,942	5,389,285	5,622,614	5,482,686	5,633,452

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	538,377,510	554,431,264	571,665,201	606,053,929	639,125,507	639,210,303
Owner Occupied (4% assessment ratio)	166,507,957	170,250,575	172,581,869	177,568,214	182,666,420	189,930,963
Agricultural (Private) (4%)	9,063,862	9,144,794	8,957,189	8,943,847	8,617,411	8,720,603
Agricultural (Corporate) (6%)	523,146	539,329	567,356	570,601	570,278	569,684
Commercial/Rental (6%)	159,411,255	159,637,440	169,503,902	171,342,520	179,153,957	187,008,702
Personal Property (Vehicles) (6%)	59,304,684	59,396,504	64,558,908	67,981,892	72,468,309	77,776,104
Other Personal Property (10.5%)	6,046,871	6,783,892	5,887,080	6,377,438	7,226,266	6,485,028
Manufacturing (10.5%)	30,388,089	30,703,410	31,853,774	38,790,346	37,314,213	42,445,360
Utility (10.5%)	32,361,800	32,662,575	33,956,575	36,805,562	39,247,252	39,733,720
Business Personal (10.5%)	19,391,310	19,321,932	20,799,239	18,094,831	17,484,932	18,492,754
Motor Carrier (9.5%)	2,944,240	1,523,684	5,136,839	5,064,556	5,596,745	4,355,376
Fee-in-Lieu and Joint Industrial Park	52,434,296	64,467,129	57,862,470	74,514,122	88,779,724	63,692,009

Estimated Total Average Millage Rates	366.5	375.3	380.4	400.8	399.5	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Georgetown County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	318,965,028	377,701,850	254,922,718	279,971,361	289,627,151	417,817,326
Revenues from Local Sources	217,844,923	268,373,552	141,276,057	158,785,038	165,736,632	248,728,625
Current Property Taxes	98,080,799	102,686,324	105,939,796	107,843,343	113,649,527	123,991,521
Current Real & Personal Property Taxes	95,796,798	100,550,341	103,309,318	106,405,171	111,001,785	120,932,062
Fee In Lieu of Property Tax (only Counties and Cities)	1,317,762	967,516	1,255,988	93,827	986,943	1,118,065
All Other	966,239	1,168,467	1,374,490	1,344,345	1,660,799	1,941,394
Local Option Sales Tax	16,416	20,218	25,249	36,989	3,791	0
Local Hospitality Tax	3,803,680	3,467,831	4,090,082	5,055,291	5,356,329	5,733,251
Local Accommodations Tax	3,087,357	2,865,866	3,639,677	4,353,368	4,393,757	3,877,087
Capital Projects & Other Local Taxes	10,985,412	130,457	0	0	22,341	18,249
Licenses, Fees, Charges, & Bonds	101,871,259	159,202,856	27,581,253	41,496,047	42,310,887	115,108,517
Licenses & Permits	7,555,810	8,379,588	13,566,528	14,185,454	14,266,560	23,512,642
Service Revenue & Charges	13,757,846	13,038,962	10,724,443	16,120,831	16,195,505	13,303,462
Bonds & Leases	65,353,034	131,800,087	41,976	3,752,689	2,397,947	67,290,019
Miscellaneous	15,204,569	5,984,219	3,248,306	7,437,073	9,450,875	11,002,394
Revenues from State Sources	58,257,485	63,041,337	63,681,392	60,356,024	73,511,964	100,743,720
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	4,615,362	4,615,362	4,615,362	4,615,362	4,615,362	4,615,362
Reimbursements for Property Tax Relief - Remaining Residential	2,427,546	2,532,762	2,572,688	2,643,461	2,690,561	3,002,066
\$2.5 Million Minimum Disbursement	10,861,792	11,220,210	11,571,751	11,968,186	12,599,200	13,698,390
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	5,821,027	5,620,709	5,768,911	4,598,325	6,538,443	30,626,769
State Grants	1,769,809	1,801,916	2,151,301	2,208,073	3,498,739	3,890,699
Education Finance Act (EFA)	12,515,328	17,277,460	18,485,642	15,264,869	35,979,676	36,540,617
Education Improvement Act (EIA)	12,892,263	12,935,650	11,851,339	12,146,201	80,084	81,911
Education Lottery	7,294,358	7,037,256	6,664,398	6,911,547	7,509,555	8,190,349
Education Lottery	60,000	12	0	0	344	97,557
Revenues from Federal Sources	16,956,446	15,779,350	19,052,129	33,361,885	28,933,880	41,404,614
Revenues from Other Local Sources	61,274	1,542,084	1,947,613	6,545,206	521,467	3,960,459
Revenues from Special Purpose Districts	25,844,900	28,965,527	28,965,527	20,923,208	20,923,208	22,979,909
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	311,473,181	308,775,979	289,041,346	304,637,222	305,399,403	336,046,474
Administration	73,484,737	72,964,796	73,556,249	78,932,355	83,150,667	99,874,562
Instruction	55,128,981	57,206,611	61,734,058	62,969,853	66,024,135	74,744,974
Public Safety	29,399,077	39,584,552	26,562,901	37,762,713	39,743,350	58,005,669
Transportation	5,008,616	6,189,850	919,216	1,514,309	11,334,762	2,077,052
Health & Human Services	2,007,622	1,516,545	1,175,925	1,321,921	2,643,777	1,856,798
Environment & Housing	8,957,992	9,283,534	3,032,028	3,003,853	3,750,514	6,534,751
Recreation & Culture	7,866,069	9,987,957	7,275,672	6,392,647	10,673,361	9,936,056
Debt Service & Interest on Debt	31,985,084	29,847,868	18,562,227	18,547,855	24,999,145	26,182,499
Purchase of Land & Facility Construction	67,128,777	49,023,584	37,808,645	24,552,030	20,168,249	10,161,034
All Other	3,142,771	4,697,245	29,940,988	41,364,409	14,636,166	22,670,341
Special Purpose Districts	27,363,455	28,473,437	28,473,437	28,275,277	28,275,277	24,002,738

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

Georgetown County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	186,029,820	259,494,784	137,179,515	145,161,308	157,875,772	173,100,771
Revenues from Local Sources	123,595,262	194,724,161	65,777,045	68,586,371	75,587,210	76,648,138
Current Property Taxes	59,162,111	62,030,841	63,379,700	64,925,773	67,116,607	70,609,036
Current Real & Personal Property Taxes	58,756,959	61,855,145	62,866,487	64,367,490	66,530,950	70,027,805
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	405,152	175,696	513,213	558,283	585,657	581,231
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 & Other Local Taxes	0	0	0	0	22,341	15,737
Licenses, Fees, Charges, & Bonds	64,433,151	132,693,320	2,397,345	3,660,598	8,448,262	6,023,365
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,112,153	1,697,851	946,034	1,660,185	3,240,665	3,672,133
Bonds & Leases	59,986,478	129,282,034	0	159,240	1,797,947	727,548
Miscellaneous	2,334,520	1,713,435	1,451,311	1,841,173	3,409,650	1,623,684
Revenues from State Sources	49,932,177	52,254,067	52,693,896	53,052,733	59,484,626	63,774,621
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	1,330,394	1,353,253	1,360,847	1,379,710	1,390,090	1,428,361
Reimbursements for Property Tax Relief - Remaining Residential	10,861,792	11,220,210	11,571,751	11,968,186	12,599,200	13,698,390
\$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	1,203,610	1,213,252	1,469,606	1,443,893	2,145,968	2,302,633
State Grants	11,406,771	13,611,445	14,892,966	14,320,207	30,876,396	33,092,431
Education Finance Act (EFA)	12,892,263	12,935,650	11,851,339	12,146,201	80,084	81,911
Education Improvement Act (EIA)	7,294,358	7,037,256	6,664,398	6,911,547	7,509,555	8,190,349
Education Lottery	60,000	12	0	0	344	97,557
Revenues from Federal Sources	12,502,381	12,516,556	18,708,574	23,522,204	22,803,936	32,678,012
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	183,266,001	170,408,983	167,689,506	160,989,295	163,875,692	166,836,248
Administration	51,088,027	52,549,426	51,586,789	57,356,950	63,725,300	70,632,959
Instruction	55,128,981	57,206,611	61,734,058	62,969,853	66,024,135	74,744,974
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	16,516	12,329	0	16,956	18,239	36,105
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	119,198	116,779	105,099	180,470	143,109	263,569
Debt Service & Interest on Debt	19,262,798	17,753,693	15,767,519	14,990,938	13,782,423	12,715,404
Purchase of Land & Facility Construction	54,764,906	38,156,174	35,697,691	22,638,428	20,083,406	8,295,426
All Other	2,885,575	4,613,971	2,798,350	2,835,700	99,080	147,811

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

Georgetown County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	85,499,979	67,762,187	68,461,257	93,174,346	89,097,027	202,551,201
Revenues from Local Sources	75,486,883	58,469,844	61,339,895	73,919,279	74,035,370	156,196,667
Current Property Taxes	34,656,091	35,799,511	37,370,491	37,557,347	41,576,173	48,620,346
Current Real & Personal Property Taxes	32,955,595	34,301,047	35,613,554	37,079,959	40,293,113	46,947,302
Fee In Lieu of Property Tax	1,304,655	959,044	1,172,355	0	924,347	1,056,379
All Other	395,841	539,420	584,582	477,388	358,713	616,665
Local Option Sales Tax	0	0	0	7,862	3,791	0
Local Hospitality Tax	3,075,295	2,724,133	3,266,772	4,130,841	4,421,363	4,408,375
Local Accommodations Tax	2,362,157	2,159,910	2,889,563	3,411,488	3,374,341	3,540,694
Capital Projects & Other Local Taxes	10,939,032	130,457	0	0	0	2,512
Licenses, Fees, Charges, & Bonds	24,454,308	17,655,833	17,813,069	28,811,741	24,659,702	99,624,740
Licenses & Permits	3,369,534	3,541,736	8,904,983	9,195,290	9,408,393	18,746,061
Service Revenue & Charges	9,388,574	8,990,587	7,415,506	11,932,524	10,359,979	6,803,550
Bonds & Leases	1,253,862	2,027,481	0	2,471,882	0	66,262,471
Miscellaneous	10,442,338	3,096,029	1,492,580	5,212,045	4,891,330	7,812,658
Revenues from State Sources	6,935,433	6,303,138	6,617,033	5,241,933	10,998,347	35,689,126
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	907,049	983,081	1,009,657	1,057,167	1,144,149	1,382,899
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)	4,631,078	4,480,530	4,635,746	3,203,571	5,248,150	29,803,281
Manufacturer's Depreciation Reimbursement	540,841	537,165	615,313	690,386	1,181,327	1,411,155
State Grants	856,465	302,362	356,317	290,809	3,424,721	3,091,791
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,018,194	2,952,341	69,000	7,518,504	3,643,643	6,711,450
Revenues from Other Local Sources	59,469	36,864	435,329	6,494,630	419,667	3,953,959
Total Expenditures (County only)	81,445,929	89,382,731	64,865,669	94,077,818	93,224,154	122,380,232
Administration	20,141,092	18,099,821	19,402,283	18,655,861	16,880,019	25,168,755
Instruction	0	0	0	0	0	0
Public Safety	20,884,227	31,535,119	19,081,574	29,573,330	31,804,530	50,177,200
Transportation	3,763,319	5,127,753	0	0	8,677,452	535,007
Health & Human Services	1,991,106	1,504,216	1,175,925	1,304,965	2,625,538	1,820,693
Environment & Housing	5,338,609	5,836,030	0	0	485,164	1,632,939
Recreation & Culture	7,357,097	7,176,602	7,140,500	6,014,953	9,780,289	8,471,941
Debt Service & Interest on Debt	10,428,618	9,627,976	0	0	8,562,959	10,484,082
Purchase of Land & Facility Construction	11,541,861	10,475,214	0	0	0	1,800,000
All Other	0	0	18,065,387	38,528,709	14,408,203	22,289,615

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

Georgetown County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	21,590,329	21,479,352	20,316,419	20,712,499	21,731,144	19,185,445
Revenues from Local Sources	18,762,778	15,179,547	14,159,117	16,279,388	16,114,052	15,883,820
Current Property Taxes	4,262,597	4,855,972	5,189,605	5,360,223	4,956,747	4,762,139
Current Real & Personal Property Taxes	4,084,244	4,394,149	4,829,277	4,957,722	4,177,722	3,956,955
Fee In Lieu of Property Tax	13,107	8,472	83,633	93,827	62,596	61,686
All Other	165,246	453,351	276,695	308,674	716,429	743,498
Local Option Sales Tax	16,416	20,218	25,249	29,127	0	0
Local Hospitality Tax	728,385	743,698	823,310	924,450	934,966	1,324,876
Local Accommodations Tax	725,200	705,956	750,114	941,880	1,019,416	336,393
Capital Projects & Other Local Taxes	46,380	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	12,983,800	8,853,703	7,370,839	9,023,708	9,202,923	9,460,412
Licenses & Permits	4,186,276	4,837,852	4,661,545	4,990,164	4,858,167	4,766,581
Service Revenue & Charges	2,257,119	2,350,524	2,362,903	2,528,122	2,594,861	2,827,779
Bonds & Leases	4,112,694	490,572	41,976	1,121,567	600,000	300,000
Miscellaneous	2,427,711	1,174,755	304,415	383,855	1,149,895	1,566,052
Revenues from State Sources	1,389,875	4,484,132	4,370,463	2,061,358	3,028,991	1,279,973
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	190,103	196,428	202,184	206,584	156,322	190,806
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	922,322	872,552	865,538	1,127,127	1,022,666	555,861
State Grants	25,358	51,499	66,382	73,794	171,444	176,911
Education Finance Act (EFA)	252,092	3,363,653	3,236,359	653,853	1,678,559	356,395
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,435,871	310,453	274,555	2,321,177	2,486,301	2,015,152
Revenues from Other Local Sources	1,805	1,505,220	1,512,284	50,576	101,800	6,500
Total Expenditures (Cities only)*	19,397,796	20,510,828	28,012,734	21,294,832	20,024,280	22,827,256
Administration	2,255,618	2,315,549	2,567,177	2,919,544	2,545,348	4,072,848
Instruction	0	0	0	0	0	0
Public Safety	8,514,850	8,049,433	7,481,327	8,189,383	7,938,820	7,828,469
Transportation	1,245,297	1,062,097	919,216	1,514,309	2,657,310	1,542,045
Health & Human Services	0	0	0	0	0	0
Environment & Housing	3,619,383	3,447,504	3,032,028	3,003,853	3,265,350	4,901,812
Recreation & Culture	389,774	2,694,576	30,073	197,224	749,963	1,200,546
Debt Service & Interest on Debt	2,293,668	2,466,199	2,794,708	3,556,917	2,653,763	2,983,013
Purchase of Land & Facility Construction	822,010	392,196	2,110,954	1,913,602	84,843	65,608
All Other	257,196	83,274	9,077,251	0	128,883	232,915

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	25,844,900	28,965,527	28,965,527	20,923,208	20,923,208	22,979,909
Total Expenditures (Special Purpose District Only)	27,363,455	28,473,437	28,473,437	28,275,277	28,275,277	24,002,738

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	108,031,794	113,075,149	116,784,902	118,892,145	124,827,036	136,985,373
School District Total	59,162,111	62,030,841	63,379,700	64,925,773	67,116,607	70,609,036
County Total	34,656,091	35,799,511	37,370,491	37,557,347	41,576,173	48,620,346
Cities Total	4,262,597	4,855,972	5,189,605	5,360,223	4,956,747	4,762,139
Special Purpose District Total	9,950,995	10,388,825	10,845,106	11,048,802	11,177,509	12,993,852

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	586,847,297	595,647,283	611,377,733	631,447,512	658,170,119	680,341,967
Owner Occupied (4% assessment ratio)	180,034,594	185,192,173	196,532,470	204,986,817	212,314,917	227,414,508
Agricultural (Private) (4%)	2,017,599	2,014,173	1,970,144	1,934,442	2,107,809	1,837,430
Agricultural (Corporate) (6%)	1,798,122	1,861,087	1,972,436	2,051,386	1,951,850	1,929,260
Commercial/Rental (6%)	292,874,072	294,732,213	293,874,794	294,726,178	310,829,428	319,784,891
Personal Property (Vehicles) (6%)	36,440,250	35,581,173	38,064,599	42,704,424	45,038,680	47,307,303
Other Personal Property (10.5%)	10,812,600	13,077,134	11,385,790	18,339,350	17,611,550	12,764,850
Manufacturing (10.5%)	22,999,500	24,763,410	24,692,320	24,338,440	24,428,520	24,885,900
Utility (10.5%)	10,602,510	11,466,890	11,748,020	11,827,960	11,370,350	11,382,400
Business Personal (10.5%)	8,865,210	8,616,060	9,529,710	8,243,940	10,670,720	11,470,610
Motor Carrier (9.5%)	2,931,630	1,219,270	3,561,500	3,874,280	3,967,870	3,714,875
Fee-in-Lieu and Joint Industrial Park	17,471,210	17,123,700	18,045,950	18,420,295	17,878,425	17,849,940

Estimated Total Average Millage Rates	233.5	235.5	242.4	242.4	249.9	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Greenville County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,732,244,498	1,916,840,785	2,056,176,615	2,171,311,809	2,444,646,152	2,895,115,314
Revenues from Local Sources	876,633,654	971,071,677	959,442,271	988,102,848	1,238,459,777	1,604,746,376
Current Property Taxes	558,060,526	584,857,043	618,233,986	657,117,757	842,268,839	782,032,792
Current Real & Personal Property Taxes	521,500,038	545,681,687	572,686,402	635,198,919	659,105,769	754,904,532
Fee In Lieu of Property Tax (only Counties and Cities)	13,851,711	15,127,222	15,768,083	13,309,915	174,804,239	19,343,162
All Other	22,708,777	24,048,134	29,779,501	8,608,923	8,358,831	7,785,098
Local Option Sales Tax	150,533	0	0	0	0	343,585
Local Hospitality Tax	27,495,753	25,617,832	28,897,398	34,225,189	38,230,684	41,589,354
Local Accommodations Tax	5,372,844	5,162,881	3,199,614	6,980,474	5,389,345	7,856,102
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	285,553,998	355,433,921	309,111,273	289,779,428	352,570,909	772,924,543
Licenses & Permits	85,586,732	83,339,122	93,167,967	98,541,543	99,997,550	116,426,256
Service Revenue & Charges	120,372,498	112,359,147	92,583,190	99,663,569	155,657,837	192,164,071
Bonds & Leases	686,215	91,839,307	53,443,417	47,869,855	26,432,830	366,899,407
Miscellaneous	78,908,553	67,896,345	69,916,699	43,704,461	70,482,692	97,434,809
Revenues from State Sources	508,493,235	538,353,792	545,704,279	563,514,721	625,007,024	697,719,494
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334	23,410,334
Reimbursements for Property Tax Relief - Remaining Residential	14,928,342	15,028,708	15,011,423	13,931,356	15,149,711	16,066,409
\$2.5 Million Minimum Disbursement	65,192,959	67,779,517	69,921,554	76,267,936	80,819,117	90,694,999
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	35,837,461	34,626,840	37,458,953	37,319,072	41,605,109	43,271,554
State Grants	6,316,361	6,917,444	6,702,289	8,127,486	9,265,763	10,321,954
Education Finance Act (EFA)	128,959,853	154,371,675	158,530,153	158,340,442	378,738,517	429,086,014
Education Improvement Act (EIA)	184,246,751	187,860,551	184,356,352	194,170,193	1,288,669	1,284,288
Education Lottery	48,871,197	48,162,141	50,313,221	51,937,902	74,723,384	83,572,750
Education Lottery	729,977	196,582	0	10,000	6,420	11,192
Revenues from Federal Sources	77,229,094	99,632,462	243,394,911	275,777,163	237,662,799	195,253,173
Revenues from Other Local Sources	24,352,728	18,845,653	18,697,953	15,058,448	14,657,923	23,443,700
Revenues from Special Purpose Districts	245,535,787	288,937,201	288,937,201	328,858,629	328,858,629	373,952,571
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,669,284,445	1,890,802,711	1,988,349,226	2,081,759,725	2,257,294,127	2,546,812,446
Administration	458,378,406	473,155,715	548,939,828	590,319,455	631,614,874	745,151,178
Instruction	419,713,595	458,974,782	481,584,421	528,716,220	546,025,152	586,670,456
Public Safety	180,576,648	194,522,676	215,301,813	236,596,512	265,528,606	302,814,985
Transportation	23,358,003	25,663,379	25,745,288	22,795,053	52,700,772	30,919,790
Health & Human Services	25,816,503	23,544,735	18,681,410	32,512,255	55,297,155	37,239,620
Environment & Housing	40,600,841	61,091,562	46,396,005	41,853,040	60,229,253	83,048,716
Recreation & Culture	62,392,292	62,697,225	89,566,963	57,590,370	66,337,832	76,834,306
Debt Service & Interest on Debt	93,360,602	149,903,364	132,726,898	143,455,137	136,228,335	145,241,251
Purchase of Land & Facility Construction	82,883,888	150,282,562	139,968,334	128,350,319	150,123,169	205,583,982
All Other	69,080,989	52,705,506	51,177,061	45,839,997	39,477,612	41,532,281
Special Purpose Districts	213,122,678	238,261,205	238,261,205	253,731,367	253,731,367	291,775,881

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

Greenville County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	943,185,639	1,039,989,543	1,044,424,223	1,153,131,804	1,240,577,795	1,640,882,797
Revenues from Local Sources	417,773,679	473,076,964	413,599,508	459,907,854	516,079,674	874,646,451
Current Property Taxes	345,418,456	363,392,860	382,759,906	417,282,305	440,327,743	492,941,591
Current Real & Personal Property Taxes	344,531,716	362,630,859	381,146,948	415,762,712	438,068,557	490,987,706
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	886,740	762,001	1,612,958	1,519,593	2,259,186	1,953,885
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	72,355,223	109,684,104	30,839,602	42,625,549	75,751,931	381,704,860
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	51,827,249	39,976,722	12,412,894	28,138,484	62,632,726	76,876,557
Bonds & Leases	0	50,378,000	0	0	0	288,624,723
Miscellaneous	20,527,974	19,329,382	18,426,708	14,487,065	13,119,205	16,203,580
Revenues from State Sources	456,954,343	486,794,469	495,862,980	513,474,400	563,540,768	602,666,134
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	9,876,075	10,014,835	10,008,720	10,016,076	10,035,035	10,247,861
Reimbursements for Property Tax Relief - Remaining Residential	65,192,959	67,779,517	69,921,554	76,267,936	80,819,117	90,694,999
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,783,154	2,814,247	2,829,454	1,809,793	2,851,173	2,842,843
Manufacturer's Depreciation Reimbursement	5,253,761	5,718,222	5,553,249	6,712,270	5,909,553	6,266,545
State Grants	116,590,135	140,838,040	149,470,096	149,139,896	364,497,083	384,335,322
Education Finance Act (EFA)	184,246,751	187,860,551	184,356,352	194,170,193	1,288,669	1,284,288
Education Improvement Act (EIA)	48,871,197	48,162,141	50,313,221	51,937,902	74,723,384	83,572,750
Education Lottery	729,977	196,582	0	10,000	6,420	11,192
Revenues from Federal Sources	68,457,617	80,118,110	134,961,735	179,749,550	160,957,353	163,570,212
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	890,891,203	1,021,035,140	997,685,739	1,081,334,040	1,123,498,466	1,273,879,049
Administration	339,807,930	345,565,961	335,533,678	388,138,763	426,346,493	472,074,524
Instruction	419,713,595	458,974,782	481,584,421	528,716,220	546,025,152	586,670,456
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	47,613	233,195	249,110	191,187	284,692	226,950
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	1,651,225	1,472,094	1,453,250	1,456,000	1,548,893	1,474,411
Debt Service & Interest on Debt	74,420,445	124,308,991	89,652,111	99,714,492	85,258,349	90,156,005
Purchase of Land & Facility Construction	45,649,120	79,415,563	84,625,567	58,291,140	63,073,220	121,965,237
All Other	9,601,275	11,064,554	4,587,602	4,826,238	961,667	1,311,466

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

Greenville County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	265,363,298	284,864,968	372,751,208	340,028,218	533,399,777	399,301,627
Revenues from Local Sources	207,603,866	219,714,475	228,595,260	225,617,452	420,674,580	321,512,600
Current Property Taxes	119,541,028	124,346,284	131,860,730	147,651,484	303,626,316	174,180,576
Current Real & Personal Property Taxes	104,558,194	108,940,911	113,966,217	131,450,650	126,629,476	152,876,809
Fee In Lieu of Property Tax	12,074,436	13,329,346	14,127,309	11,844,856	173,528,060	17,614,292
All Other	2,908,398	2,076,027	3,767,204	4,355,978	3,468,780	3,689,475
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	8,994,897	8,962,915	9,933,891	11,045,850	12,200,076	13,049,504
Local Accommodations Tax	785,144	651,701	55,685	501,954	428,058	587,531
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	78,282,797	85,753,575	86,744,954	66,418,164	104,420,130	133,694,989
Licenses & Permits	13,945,040	13,565,484	16,032,993	16,781,540	14,659,166	20,342,503
Service Revenue & Charges	35,924,414	43,031,305	50,242,814	36,694,066	53,808,385	69,437,835
Bonds & Leases	0	0	0	1,779,972	18,341,998	19,894,076
Miscellaneous	28,413,343	29,156,786	20,469,147	11,162,586	17,610,581	24,020,575
Revenues from State Sources	40,516,659	41,710,396	40,726,192	38,919,858	46,535,290	56,323,404
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	3,525,760	3,649,530	3,638,426	2,377,387	3,590,509	4,072,228
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)	24,927,540	24,231,555	27,208,120	26,967,312	28,007,776	29,106,636
Manufacturer's Depreciation Reimbursement	936,253	1,120,079	1,073,704	1,241,520	2,870,639	3,291,739
State Grants	11,127,106	12,709,232	8,805,942	8,333,639	12,066,366	19,852,801
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	6,707,624	15,588,509	95,868,944	68,367,269	58,840,758	13,861,561
Revenues from Other Local Sources	10,535,149	7,851,588	7,560,812	7,123,639	7,349,149	7,604,062
Total Expenditures (County only)	267,221,786	347,302,450	433,948,634	402,325,036	536,988,971	559,103,816
Administration	79,679,264	88,758,563	169,399,270	151,493,248	151,048,842	198,326,882
Instruction	0	0	0	0	0	0
Public Safety	99,877,564	117,662,707	131,553,361	143,398,375	152,845,467	178,391,320
Transportation	10,161,905	12,457,206	10,884,619	8,762,339	38,542,463	11,039,121
Health & Human Services	25,768,890	23,311,540	18,432,300	32,321,068	55,012,463	37,012,670
Environment & Housing	19,682,185	40,494,304	25,333,998	18,543,972	33,721,064	48,108,071
Recreation & Culture	22,023,090	21,218,213	56,242,314	18,338,634	22,255,650	22,290,619
Debt Service & Interest on Debt	3,796,561	4,394,172	15,035,186	21,020,967	26,341,339	31,011,729
Purchase of Land & Facility Construction	0	33,100,000	0	0	47,963,730	25,420,919
All Other	6,232,327	5,905,745	7,067,586	8,446,433	9,257,953	7,502,485

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

Greenville County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	278,159,774	303,049,073	350,063,983	349,293,158	341,809,951	480,978,319
Revenues from Local Sources	251,256,109	278,280,238	317,247,503	302,577,542	301,705,523	408,587,325
Current Property Taxes	93,101,042	97,117,899	103,613,350	92,183,968	98,314,780	114,910,625
Current Real & Personal Property Taxes	72,410,128	74,109,917	77,573,237	87,985,557	94,407,736	111,040,017
Fee In Lieu of Property Tax	1,777,275	1,797,876	1,640,774	1,465,059	1,276,179	1,728,870
All Other	18,913,639	21,210,106	24,399,339	2,733,352	2,630,865	2,141,738
Local Option Sales Tax	150,533	0	0	0	0	343,585
Local Hospitality Tax	18,500,856	16,654,917	18,963,507	23,179,339	26,030,608	28,539,850
Local Accommodations Tax	4,587,700	4,511,180	3,143,929	6,478,520	4,961,287	7,268,571
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	134,915,978	159,996,242	191,526,717	180,735,715	172,398,848	257,524,694
Licenses & Permits	71,641,692	69,773,638	77,134,974	81,760,003	85,338,384	96,083,753
Service Revenue & Charges	32,620,835	29,351,120	29,927,482	34,831,019	39,216,726	45,849,679
Bonds & Leases	686,215	41,461,307	53,443,417	46,089,883	8,090,832	58,380,608
Miscellaneous	29,967,236	19,410,177	31,020,844	18,054,810	39,752,906	57,210,654
Revenues from State Sources	11,022,233	9,848,927	9,115,107	11,120,463	14,930,966	38,729,956
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	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	8,126,767	7,581,038	7,421,379	8,541,967	10,746,160	11,322,075
Manufacturer's Depreciation Reimbursement	126,347	79,143	75,336	173,696	485,571	763,670
State Grants	1,242,612	824,403	254,115	866,907	2,175,068	24,897,891
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,063,853	3,925,843	12,564,232	27,660,344	17,864,688	17,821,400
Revenues from Other Local Sources	13,817,579	10,994,065	11,137,141	7,934,809	7,308,774	15,839,638
Total Expenditures (Cities only)*	298,048,778	284,203,916	318,453,648	344,369,282	343,075,323	422,053,700
Administration	38,891,212	38,831,191	44,006,880	50,687,444	54,219,539	74,749,772
Instruction	0	0	0	0	0	0
Public Safety	80,699,084	76,859,969	83,748,452	93,198,137	112,683,139	124,423,665
Transportation	13,196,098	13,206,173	14,860,669	14,032,714	14,158,309	19,880,669
Health & Human Services	0	0	0	0	0	0
Environment & Housing	20,918,656	20,597,258	21,062,007	23,309,068	26,508,189	34,940,645
Recreation & Culture	38,717,977	40,006,918	31,871,399	37,795,736	42,533,289	53,069,276
Debt Service & Interest on Debt	15,143,596	21,200,201	28,039,601	22,719,678	24,628,647	24,073,517
Purchase of Land & Facility Construction	37,234,768	37,766,999	55,342,767	70,059,179	39,086,219	58,197,826
All Other	53,247,387	35,735,207	39,521,873	32,567,326	29,257,992	32,718,330

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	245,535,787	288,937,201	288,937,201	328,858,629	328,858,629	373,952,571
Total Expenditures (Special Purpose District Only)	213,122,678	238,261,205	238,261,205	253,731,367	253,731,367	291,775,881

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	761,373,024	794,467,701	842,174,966	800,420,235	1,359,214,008	1,226,396,553
School District Total	345,418,456	363,392,860	382,759,906	417,282,305	440,327,743	492,941,591
County Total	119,541,028	124,346,284	131,860,730	147,651,484	303,626,316	174,180,576
Cities Total	93,101,042	97,117,899	103,613,350	92,183,968	98,314,780	114,910,625
Special Purpose District Total	203,312,498	209,610,658	223,940,980	143,302,478	516,945,169	444,363,761

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	2,640,448,468	2,757,373,346	2,868,414,743	3,167,863,227	3,368,903,720	3,619,906,294
Owner Occupied (4% assessment ratio)	1,016,596,958	1,067,142,046	1,119,360,945	1,263,871,019	1,341,117,562	1,434,671,006
Agricultural (Private) (4%)	1,930,967	1,955,354	1,951,718	2,087,679	1,135,242	1,106,228
Agricultural (Corporate) (6%)	291	8,913,558	11,218,144	11,386,457	11,739,648	16,642,578
Commercial/Rental (6%)	854,050,468	885,994,252	921,622,383	1,016,345,777	1,092,106,271	1,185,955,092
Personal Property (Vehicles) (6%)	275,059,148	289,553,589	284,467,237	324,663,684	344,334,529	375,924,686
Other Personal Property (10.5%)	8,919,969	10,103,325	10,121,690	11,005,032	15,586,320	13,799,087
Manufacturing (10.5%)	81,151,353	82,348,789	88,959,083	87,656,389	117,150,436	122,500,008
Utility (10.5%)	103,127,441	100,823,857	106,076,127	114,719,401	118,052,573	123,187,770
Business Personal (10.5%)	117,705,421	118,571,770	118,047,570	111,043,870	117,518,590	128,722,010
Motor Carrier (9.5%)	12,380,925	8,282,903	13,737,942	14,183,218	15,252,209	15,316,006
Fee-in-Lieu and Joint Industrial Park	169,525,527	183,683,903	192,851,904	210,900,701	194,910,340	202,081,823

Estimated Total Average Millage Rates	327.5	327.0	334.6	318.1	322.7	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Greenwood County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	249,628,973	238,887,295	255,116,973	271,744,680	297,792,620	343,642,052
Revenues from Local Sources	126,471,261	109,264,108	109,877,748	107,809,227	125,160,571	173,874,664
Current Property Taxes	64,733,773	65,934,656	67,303,073	68,980,456	72,176,435	78,902,515
Current Real & Personal Property Taxes	61,332,854	62,239,295	63,317,318	64,621,515	66,727,122	72,985,162
Fee In Lieu of Property Tax (only Counties and Cities)	2,504,551	2,879,132	3,079,822	3,234,959	3,842,247	3,928,950
All Other	896,368	816,229	905,933	1,123,982	1,607,066	1,988,403
Local Option Sales Tax	11,000	48,770	71,152	0	8,125	0
Local Hospitality Tax	2,645,545	2,748,233	2,598,593	2,942,490	3,388,789	3,449,076
Local Accommodations Tax	403,814	423,028	330,285	415,684	463,297	484,016
Capital Projects & Other Local Taxes	11,699,159	12,199,194	13,741,236	13,571,661	15,062,262	15,079,453
Licenses, Fees, Charges, & Bonds	46,977,970	27,910,227	25,833,409	21,898,936	34,061,663	75,959,604
Licenses & Permits	5,189,818	5,671,247	5,866,392	5,714,863	6,507,418	6,136,927
Service Revenue & Charges	16,561,111	16,648,274	15,507,776	15,078,855	18,163,009	21,627,120
Bonds & Leases	20,686,842	1,355,000	1,702,000	0	850,000	36,565,195
Miscellaneous	4,540,199	4,235,706	2,757,241	1,105,218	8,541,236	11,630,362
Revenues from State Sources	83,277,616	88,750,523	88,748,087	90,316,197	104,555,322	104,559,901
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	3,946,443	3,946,443	3,946,443	3,946,443	3,946,443	3,946,443
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	4,554,759	4,556,270	4,908,541	4,903,008	5,291,208	5,451,632
Manufacturer's Depreciation Reimbursement	1,891,541	1,942,130	2,509,470	2,752,530	5,108,742	5,032,222
State Grants	21,689,050	27,916,507	27,062,066	27,155,406	62,241,496	59,600,213
Education Finance Act (EFA)	28,662,770	28,657,902	28,112,610	28,009,684	168,426	166,808
Education Improvement Act (EIA)	8,858,315	7,423,678	7,694,850	7,877,624	11,764,280	12,987,029
Education Lottery	155,973	149,339	0	1,123	0	125,475
Revenues from Federal Sources	18,407,973	17,795,060	33,484,626	50,935,132	46,155,306	39,030,799
Revenues from Other Local Sources	2,295,474	2,576,074	2,504,982	3,114,454	2,351,751	2,590,363
Revenues from Special Purpose Districts	19,176,649	20,501,530	20,501,530	19,569,670	19,569,670	23,586,325
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	244,181,134	241,588,460	242,954,103	242,665,045	265,541,002	314,846,880
Administration	68,346,464	69,573,949	73,356,894	78,323,071	88,558,905	94,937,376
Instruction	63,614,429	65,831,371	75,998,629	77,872,311	81,740,148	86,164,865
Public Safety	26,759,550	24,003,502	24,382,230	27,253,255	29,414,355	29,251,645
Transportation	3,833,194	4,122,402	10,318,272	3,760,767	6,625,063	8,283,662
Health & Human Services	5,006,301	5,593,084	5,475,434	5,852,634	6,169,767	7,063,511
Environment & Housing	13,476,329	19,006,879	8,583,173	9,474,207	10,073,198	12,671,118
Recreation & Culture	2,623,297	2,575,842	2,378,895	4,941,409	5,476,982	12,418,781
Debt Service & Interest on Debt	37,530,621	16,802,332	13,610,034	16,061,207	12,423,066	23,615,414
Purchase of Land & Facility Construction	5,012,933	11,866,722	5,532,225	3,277,785	9,230,828	24,019,869
All Other	1,414,050	1,717,673	2,823,613	807,251	787,542	873,607
Special Purpose Districts	16,563,966	20,494,704	20,494,704	15,041,148	15,041,148	15,547,032

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

Greenwood County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	160,174,885	142,507,491	156,849,082	163,791,401	178,844,038	218,464,082
Revenues from Local Sources	68,978,752	48,945,345	48,762,367	48,413,513	53,745,289	95,213,590
Current Property Taxes	41,713,303	42,222,905	43,227,365	44,335,704	45,968,222	48,968,927
Current Real & Personal Property Taxes	41,690,390	42,192,490	43,131,874	43,855,976	45,293,564	48,351,839
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	22,913	30,415	95,491	479,728	674,658	617,088
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 & Other Local Taxes	1,339,323	1,304,730	1,297,041	1,363,390	1,432,546	1,613,324
Licenses, Fees, Charges, & Bonds	25,926,126	5,417,710	4,237,961	2,714,419	6,344,521	44,631,339
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	3,886,377	3,139,062	1,632,791	870,517	3,675,739	6,039,272
Bonds & Leases	20,686,842	955,000	1,070,000	0	850,000	36,565,195
Miscellaneous	1,352,907	1,323,648	1,535,170	1,843,902	1,818,782	2,026,872
Revenues from State Sources	75,465,180	77,684,667	80,522,157	79,235,677	86,175,911	90,551,207
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	2,461,522	2,476,005	2,574,005	2,609,787	2,464,983	2,466,536
Reimbursements for Property Tax Relief - Remaining Residential	9,780,296	10,409,607	10,343,995	11,505,901	11,975,759	13,349,654
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	247,688	248,180	248,070	248,070	248,070	253,777
Manufacturer's Depreciation Reimbursement	1,339,377	1,380,511	1,776,850	1,855,778	3,446,916	3,448,736
State Grants	20,012,796	22,993,002	25,825,334	23,181,267	52,161,034	53,806,749
Education Finance Act (EFA)	28,662,770	28,657,902	28,112,610	28,009,684	168,426	166,808
Education Improvement Act (EIA)	8,858,315	7,423,678	7,694,850	7,877,624	11,764,280	12,987,029
Education Lottery	155,973	149,339	0	1,123	0	125,475
Revenues from Federal Sources	15,730,953	15,877,479	27,564,558	36,142,211	38,922,838	32,699,285
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	158,326,979	145,934,263	150,145,310	157,781,217	175,229,238	210,953,258
Administration	55,563,432	56,420,766	57,387,385	63,126,529	71,464,001	77,179,778
Instruction	63,614,429	65,831,371	75,998,629	77,872,311	81,740,148	86,164,865
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	3,106	18,512	23,924	7,976	17,723	67,142
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	17,704	20,774	24,170	7,829	52,638	21,475
Debt Service & Interest on Debt	32,750,062	11,722,740	11,915,597	12,772,997	12,294,331	22,731,887
Purchase of Land & Facility Construction	5,012,933	10,290,003	2,235,576	3,244,463	8,920,100	24,019,869
All Other	1,365,313	1,630,097	2,560,029	749,112	740,297	768,242

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

Greenwood County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	49,242,767	55,762,316	54,242,460	66,405,241	72,653,795	75,257,810
Revenues from Local Sources	41,618,613	44,230,397	44,400,524	43,738,473	53,450,899	59,819,835
Current Property Taxes	16,085,904	16,640,596	16,717,061	17,473,692	18,321,367	22,034,902
Current Real & Personal Property Taxes	13,265,799	13,498,284	13,454,172	14,340,516	14,471,855	17,654,398
Fee In Lieu of Property Tax	2,307,551	2,682,132	2,882,822	2,831,046	3,438,132	3,530,939
All Other	512,554	460,180	380,067	302,130	411,380	849,565
Local Option Sales Tax	11,000	0	0	0	0	0
Local Hospitality Tax	524,244	522,646	588,996	632,694	706,524	735,150
Local Accommodations Tax	35,802	37,478	0	0	0	0
Capital Projects & Other Local Taxes	10,359,836	10,894,464	12,444,195	12,208,271	13,629,716	13,466,129
Licenses, Fees, Charges, & Bonds	14,601,827	16,135,213	14,650,272	13,423,816	20,793,292	23,583,654
Licenses & Permits	955,483	1,462,511	1,387,274	1,528,854	1,590,451	1,455,703
Service Revenue & Charges	11,045,344	12,084,989	12,213,635	12,768,829	13,007,407	14,081,645
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	2,601,000	2,587,713	1,049,363	-873,867	6,195,434	8,046,306
Revenues from State Sources	5,588,114	9,159,428	6,245,082	9,385,015	15,541,838	11,763,928
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	840,892	857,145	1,157,889	1,150,491	1,162,068	1,086,368
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)	3,280,477	3,214,714	3,615,617	3,620,612	3,959,481	4,148,387
Manufacturer's Depreciation Reimbursement	501,573	543,780	709,275	872,291	1,614,837	1,507,534
State Grants	965,172	4,543,789	762,301	3,741,621	8,805,452	5,021,639
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,606,109	1,749,169	3,131,319	12,125,876	3,328,736	3,347,051
Revenues from Other Local Sources	429,931	623,322	465,535	1,155,877	332,322	326,996
Total Expenditures (County only)	49,547,974	57,188,511	53,437,439	50,252,285	53,458,044	66,731,926
Administration	9,748,099	10,580,480	12,529,149	11,933,351	12,746,532	15,040,605
Instruction	0	0	0	0	0	0
Public Safety	18,219,817	14,871,376	14,740,522	17,421,504	18,300,475	18,858,205
Transportation	2,147,610	2,246,190	8,484,386	2,252,963	4,418,955	4,854,040
Health & Human Services	5,003,195	5,574,572	5,451,510	5,844,658	6,152,044	6,996,369
Environment & Housing	8,950,947	16,527,298	6,487,967	7,367,916	7,601,859	9,791,904
Recreation & Culture	1,212,710	1,221,240	1,375,256	4,017,173	4,201,879	11,190,803
Debt Service & Interest on Debt	4,265,596	4,590,636	1,072,000	1,381,398	2,978	0
Purchase of Land & Facility Construction	0	1,576,719	3,296,649	33,322	33,322	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.

Greenwood County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	21,034,672	20,115,958	23,523,901	21,978,368	26,725,117	26,333,835
Revenues from Local Sources	15,873,896	16,088,366	16,714,857	15,657,241	17,964,383	18,841,239
Current Property Taxes	6,934,566	7,071,155	7,358,647	7,171,060	7,886,846	7,898,686
Current Real & Personal Property Taxes	6,376,665	6,548,521	6,731,272	6,425,023	6,961,703	6,978,925
Fee In Lieu of Property Tax	197,000	197,000	197,000	403,913	404,115	398,011
All Other	360,901	325,634	430,375	342,124	521,028	521,750
Local Option Sales Tax	0	48,770	71,152	0	8,125	0
Local Hospitality Tax	2,121,301	2,225,587	2,009,597	2,309,796	2,682,265	2,713,926
Local Accommodations Tax	368,012	385,550	330,285	415,684	463,297	484,016
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	6,450,017	6,357,304	6,945,176	5,760,701	6,923,850	7,744,611
Licenses & Permits	4,234,335	4,208,736	4,479,118	4,186,009	4,916,967	4,681,224
Service Revenue & Charges	1,629,390	1,424,223	1,661,350	1,439,509	1,479,863	1,506,203
Bonds & Leases	0	400,000	632,000	0	0	0
Miscellaneous	586,292	324,345	172,708	135,183	527,020	1,557,184
Revenues from State Sources	2,224,322	1,906,428	1,980,848	1,695,505	2,837,573	2,244,766
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	436,055	415,497	438,218	404,200	431,917	347,521
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	1,026,594	1,093,376	1,044,854	1,034,326	1,083,657	1,049,468
State Grants	50,591	17,839	23,345	24,461	46,989	75,952
Education Finance Act (EFA)	711,082	379,716	474,431	232,518	1,275,010	771,825
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,070,911	168,412	2,788,749	2,667,045	3,903,732	2,984,463
Revenues from Other Local Sources	1,865,543	1,952,752	2,039,447	1,958,577	2,019,429	2,263,367
Total Expenditures (Cities only)*	19,742,215	17,970,982	18,876,650	19,590,395	21,812,572	21,614,664
Administration	3,034,933	2,572,703	3,440,360	3,263,191	4,348,372	2,716,993
Instruction	0	0	0	0	0	0
Public Safety	8,539,733	9,132,126	9,641,708	9,831,751	11,113,880	10,393,440
Transportation	1,685,584	1,876,212	1,833,886	1,507,804	2,206,108	3,429,622
Health & Human Services	0	0	0	0	0	0
Environment & Housing	4,525,382	2,479,581	2,095,206	2,106,291	2,471,339	2,879,214
Recreation & Culture	1,392,883	1,333,828	979,469	916,407	1,222,465	1,206,503
Debt Service & Interest on Debt	514,963	488,956	622,437	1,906,812	125,757	883,527
Purchase of Land & Facility Construction	0	0	0	0	277,406	0
All Other	48,737	87,576	263,584	58,139	47,245	105,365

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	19,176,649	20,501,530	20,501,530	19,569,670	19,569,670	23,586,325
Total Expenditures (Special Purpose District Only)	16,563,966	20,494,704	20,494,704	15,041,148	15,041,148	15,547,032

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	68,804,119	69,978,037	71,499,905	73,259,030	76,053,889	80,687,716
School District Total	41,713,303	42,222,905	43,227,365	44,335,704	45,968,222	48,968,927
County Total	16,085,904	16,640,596	16,717,061	17,473,692	18,321,367	22,034,902
Cities Total	6,934,566	7,071,155	7,358,647	7,171,060	7,886,846	7,898,686
Special Purpose District Total	4,070,346	4,043,381	4,196,832	4,278,574	3,877,454	1,785,201

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	277,500,947	284,415,138	299,361,047	324,216,094	329,517,825	341,605,442
Owner Occupied (4% assessment ratio)	70,449,754	71,612,044	71,671,091	76,516,182	80,409,780	83,149,020
Agricultural (Private) (4%)	1,247,580	1,267,084	1,250,052	1,246,106	1,255,665	1,281,663
Agricultural (Corporate) (6%)	157,821	156,417	151,003	144,274	142,728	143,431
Commercial/Rental (6%)	60,878,087	61,170,269	67,929,071	71,113,331	73,933,720	73,718,184
Personal Property (Vehicles) (6%)	25,700,884	26,773,743	28,627,433	27,382,119	28,618,503	30,952,144
Other Personal Property (10.5%)	2,770,295	2,840,946	3,019,930	3,997,858	4,307,094	4,624,445
Manufacturing (10.5%)	16,997,019	19,748,252	16,861,170	15,232,980	15,726,917	15,247,102
Utility (10.5%)	16,660,044	17,348,151	18,487,737	21,170,823	20,843,024	24,393,630
Business Personal (10.5%)	10,322,056	10,723,836	10,374,036	10,908,776	11,129,256	10,758,396
Motor Carrier (9.5%)	1,797,362	1,007,169	2,791,501	1,274,895	807,944	642,084
Fee-in-Lieu and Joint Industrial Park	70,520,045	71,767,227	78,198,023	95,228,750	92,343,194	96,695,343

Estimated Total Average Millage Rates	365.1	366.3	366.1	360.2	360.1	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Hampton County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	70,496,037	66,760,678	70,093,272	72,339,399	82,926,971	84,180,531
Revenues from Local Sources	34,782,591	32,083,100	32,106,573	35,988,181	36,950,323	34,712,715
Current Property Taxes	22,408,786	21,972,093	21,174,220	22,710,796	24,415,940	24,661,632
Current Real & Personal Property Taxes	20,730,393	20,517,409	20,094,061	20,745,063	22,576,775	22,779,013
Fee In Lieu of Property Tax (only Counties and Cities)	414,356	418,297	416,223	583,189	633,171	606,416
All Other	1,264,037	1,036,387	663,936	1,382,544	1,205,994	1,276,203
Local Option Sales Tax	3,119,891	2,966,190	3,318,428	3,516,488	2,929,522	2,499,233
Local Hospitality Tax	877	63,515	84,167	38,013	199,769	134,100
Local Accommodations Tax	54,041	13,788	4,982	5,630	64,881	26,696
Capital Projects & Other Local Taxes	1,519,251	1,586,180	1,825,371	1,825,371	0	4,741
Licenses, Fees, Charges, & Bonds	7,679,745	5,481,334	5,699,405	7,891,883	9,340,211	7,386,313
Licenses & Permits	1,765,562	934,619	960,326	417,332	2,180,561	895,951
Service Revenue & Charges	4,132,601	3,865,899	3,551,635	2,776,379	5,199,812	4,114,847
Bonds & Leases	756,813	1,379	5,400	2,486,523	17,306	0
Miscellaneous	1,024,769	679,437	1,182,044	2,211,649	1,942,532	2,375,515
Revenues from State Sources	26,865,483	25,997,617	27,236,679	26,058,538	31,020,866	33,609,320
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	1,283,204	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	1,700,812	1,722,564	1,707,469	1,776,093	1,869,266	1,734,542
State-Shared Taxes (Aid to Subdivisions)	1,892,828	1,994,947	2,082,467	2,255,135	2,250,000	2,693,230
Manufacturer's Depreciation Reimbursement	599,603	505,054	417,533	65,861	0	516,603
State Grants	1,569,625	1,427,709	1,931,200	1,832,709	1,704,919	1,768,999
Education Finance Act (EFA)	130,631	179,847	203,304	257,363	775,524	555,378
Education Improvement Act (EIA)	6,393,272	7,646,238	9,808,709	9,697,188	19,847,535	21,664,767
Education Lottery	7,761,679	7,658,641	6,676,270	6,517,103	38,204	38,155
Education Lottery	5,475,053	3,121,558	3,024,634	2,324,558	3,202,890	3,305,118
Education Lottery	58,776	408,531	52,565	0	0	0
Revenues from Federal Sources	8,618,205	8,098,100	10,750,020	10,292,680	14,363,194	14,523,983
Revenues from Other Local Sources	229,758	581,861	0	0	592,588	1,334,513
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	73,573,049	98,423,530	77,187,026	71,435,214	78,565,397	91,869,935
Administration	28,489,359	28,132,387	28,099,309	24,620,552	29,841,875	32,188,033
Instruction	18,568,293	18,182,637	21,536,478	19,467,521	18,296,994	19,594,173
Public Safety	12,619,602	37,569,458	9,511,288	7,999,184	14,544,404	15,986,419
Transportation	1,553,519	542,851	3,215,754	2,772,980	587,819	147,817
Health & Human Services	1,610,281	3,295,617	4,197,426	4,143,842	6,181,619	4,272,248
Environment & Housing	1,611,441	4,290,219	4,178,892	4,195,834	298,503	964,966
Recreation & Culture	169,038	254,631	429,718	354,099	296,713	119,582
Debt Service & Interest on Debt	4,842,249	2,534,756	3,738,467	4,459,074	6,538,319	6,792,577
Purchase of Land & Facility Construction	2,701,937	2,285,932	253,919	1,822,211	1,261,581	11,798,611
All Other	1,407,330	1,335,042	2,025,775	1,599,917	717,570	5,509
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	43,985,107	42,640,100	44,532,102	47,014,726	46,321,401	55,329,871
Revenues from Local Sources	12,969,331	12,656,459	12,582,308	16,699,529	13,968,180	15,416,682
Current Property Taxes	11,223,688	11,169,281	11,004,199	11,554,309	12,031,612	12,762,552
Current Real & Personal Property Taxes	11,040,109	11,086,114	10,723,288	11,270,751	11,746,514	12,356,478
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	183,579	83,167	280,911	283,558	285,098	406,074
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,745,643	1,487,178	1,578,109	5,145,220	1,936,568	2,654,130
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,024,883	870,900	482,944	739,585	1,369,849	1,117,199
Bonds & Leases	0	1,379	0	2,250,000	11,306	0
Miscellaneous	720,760	614,899	1,095,165	2,155,635	555,413	1,536,931
Revenues from State Sources	24,016,199	22,889,165	22,722,913	21,423,542	21,162,925	27,425,605
Reimbursements for Property Tax Relief - \$100,000 Residential	1,283,204	1,332,528	1,332,528	1,332,528	1,332,528	1,332,528
Homestead Exemption	815,389	811,954	803,664	837,853	832,262	831,908
Reimbursements for Property Tax Relief - Remaining Residential	1,892,828	1,994,947	2,082,467	2,255,135	2,250,000	2,693,230
\$2.5 Million Minimum Disbursement	599,603	505,054	417,533	65,861	0	516,603
State-Shared Taxes (Aid to Subdivisions)	152,501	168,923	129,635	127,526	114,376	152,502
Manufacturer's Depreciation Reimbursement	76,633	103,469	128,471	132,537	423,836	165,529
State Grants	5,900,533	6,783,560	8,075,146	7,830,441	12,968,829	18,390,032
Education Finance Act (EFA)	7,761,679	7,658,641	6,676,270	6,517,103	38,204	38,155
Education Improvement Act (EIA)	5,475,053	3,121,558	3,024,634	2,324,558	3,202,890	3,305,118
Education Lottery	58,776	408,531	52,565	0	0	0
Revenues from Federal Sources	6,999,577	7,094,476	9,226,881	8,891,655	11,190,296	12,487,584
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	42,558,429	42,565,152	45,555,780	43,121,115	43,681,395	55,418,778
Administration	19,617,744	19,726,592	21,478,617	18,911,298	20,906,185	22,699,345
Instruction	18,568,293	18,182,637	21,536,478	19,467,521	18,296,994	19,594,173
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	5,136	18,025	60,704	7,120	17,748	28,054
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	802	0	0	0	0
Debt Service & Interest on Debt	2,464,920	2,373,119	2,343,299	3,055,558	3,483,510	3,228,235
Purchase of Land & Facility Construction	1,619,247	1,920,211	76,159	1,660,266	935,004	9,863,462
All Other	283,089	343,766	60,523	19,352	41,954	5,509

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

Hampton County

	FY 19	FY 20	FY 21	FY 22*	FY 23	FY 24
Total Revenues (County only)	19,745,723	19,953,602	21,065,318	23,172,030	28,291,046	24,948,680
Revenues from Local Sources	15,814,492	15,600,998	15,593,851	17,539,543	16,082,952	16,103,846
Current Property Taxes	9,685,617	9,851,213	9,263,331	10,625,910	10,960,732	11,130,802
Current Real & Personal Property Taxes	8,349,294	8,600,929	8,599,478	9,046,212	9,589,838	9,755,331
Fee In Lieu of Property Tax	414,356	363,487	371,053	536,991	578,394	554,373
All Other	921,967	886,797	292,800	1,042,707	792,500	821,098
Local Option Sales Tax	2,323,637	2,408,714	2,653,983	3,237,096	1,811,493	1,998,906
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	1,519,251	1,586,180	1,825,371	1,825,371	0	0
Licenses, Fees, Charges, & Bonds	2,285,987	1,754,891	1,851,166	1,851,166	3,310,727	2,974,138
Licenses & Permits	113,994	2,998	3,362	3,362	60,021	94,887
Service Revenue & Charges	1,905,572	1,726,307	1,837,420	1,837,420	2,165,400	2,092,083
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	266,421	25,586	10,384	10,384	1,085,306	787,168
Revenues from State Sources	2,514,393	2,796,493	4,118,077	4,279,097	9,337,446	5,661,368
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	797,788	814,669	804,322	877,966	877,966	834,391
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)	1,233,295	1,073,008	1,584,676	1,623,325	1,305,348	1,483,764
Manufacturer's Depreciation Reimbursement	51,321	70,804	70,372	119,099	343,823	376,963
State Grants	431,989	838,012	1,658,707	1,658,707	6,810,309	2,966,250
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,250,499	974,250	1,353,390	1,353,390	2,278,060	1,883,383
Revenues from Other Local Sources	166,339	581,861	0	0	592,588	1,300,083
Total Expenditures (County only)	23,532,277	50,220,234	26,099,003	26,099,003	26,368,425	29,928,983
Administration	7,622,992	7,214,552	5,263,680	5,263,680	6,592,819	7,869,668
Instruction	0	0	0	0	0	0
Public Safety	9,209,984	34,788,619	6,776,792	6,776,792	10,485,619	13,423,432
Transportation	1,517,786	504,440	2,772,980	2,772,980	179,184	147,817
Health & Human Services	1,605,145	3,277,592	4,136,722	4,136,722	6,163,871	4,244,194
Environment & Housing	1,611,441	3,974,730	4,084,310	4,084,310	0	682,102
Recreation & Culture	117,796	200,906	341,384	341,384	215,002	106,843
Debt Service & Interest on Debt	1,474,684	0	1,281,850	1,281,850	2,731,930	3,454,927
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	372,449	259,395	1,441,285	1,441,285	0	0

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

*Hampton County did not report in FY 22. The most recent figures reported (FY 21) were used for the missing year. Property Tax figures, however, have been updated for FY 22 using data from the SC Dept. of Revenue.

Hampton County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	6,765,207	4,166,976	4,495,852	2,152,643	8,314,524	3,901,980
Revenues from Local Sources	5,998,768	3,825,643	3,930,414	1,749,109	6,899,191	3,192,187
Current Property Taxes	1,499,481	951,599	906,690	530,577	1,423,596	768,278
Current Real & Personal Property Taxes	1,340,990	830,366	771,295	428,100	1,240,423	667,204
Fee In Lieu of Property Tax	0	54,810	45,170	46,198	54,777	52,043
All Other	158,491	66,423	90,225	56,279	128,396	49,031
Local Option Sales Tax	796,254	557,476	664,445	279,392	1,118,029	500,327
Local Hospitality Tax	877	63,515	84,167	38,013	199,769	134,100
Local Accommodations Tax	54,041	13,788	4,982	5,630	64,881	26,696
Capital Projects & Other Local Taxes	0	0	0	0	0	4,741
Licenses, Fees, Charges, & Bonds	3,648,115	2,239,265	2,270,130	895,497	4,092,916	1,758,045
Licenses & Permits	1,651,568	931,621	956,964	413,970	2,120,540	801,064
Service Revenue & Charges	1,202,146	1,268,692	1,231,271	199,374	1,664,563	905,565
Bonds & Leases	756,813	0	5,400	236,523	6,000	0
Miscellaneous	37,588	38,952	76,495	45,630	301,813	51,416
Revenues from State Sources	334,891	311,959	395,689	355,899	520,495	522,347
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	87,635	95,941	99,483	60,274	159,038	68,243
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)	183,829	185,778	216,889	81,858	285,195	132,733
Manufacturer's Depreciation Reimbursement	2,677	5,574	4,461	5,727	7,865	12,886
State Grants	60,750	24,666	74,856	208,040	68,397	308,485
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	368,129	29,374	169,749	47,635	894,838	153,016
Revenues from Other Local Sources	63,419	0	0	0	0	34,430
Total Expenditures (Cities only)*	7,482,343	5,638,144	5,532,243	2,215,096	8,515,577	6,522,174
Administration	1,248,623	1,191,243	1,357,012	445,574	2,342,871	1,619,020
Instruction	0	0	0	0	0	0
Public Safety	3,409,618	2,780,839	2,734,496	1,222,392	4,058,785	2,562,987
Transportation	35,733	38,411	442,774	0	408,635	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	315,489	94,582	111,524	298,503	282,864
Recreation & Culture	51,242	52,923	88,334	12,715	81,711	12,739
Debt Service & Interest on Debt	902,645	161,637	113,318	121,666	322,879	109,415
Purchase of Land & Facility Construction	1,082,690	365,721	177,760	161,945	326,577	1,935,149
All Other	751,792	731,881	523,967	139,280	675,616	0

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	22,772,714	21,972,136	21,174,231	22,710,799	24,415,940	48,592,319
School District Total	11,223,688	11,169,281	11,004,199	11,554,309	12,031,612	12,762,552
County Total	9,685,617	9,851,213	9,263,331	10,625,910	10,960,732	11,130,802
Cities Total	1,499,481	951,599	906,690	530,577	1,423,596	768,278
Special Purpose District Total	363,928	43	11	3	0	23,930,687

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	54,022,805	56,035,402	56,454,153	57,861,912	58,366,302	59,787,383
Owner Occupied (4% assessment ratio)	13,649,920	13,801,920	14,005,180	14,193,110	14,430,940	14,611,440
Agricultural (Private) (4%)	2,176,540	2,188,270	2,214,560	2,231,270	2,024,360	2,022,770
Agricultural (Corporate) (6%)	401,870	394,630	379,800	376,430	365,210	352,820
Commercial/Rental (6%)	14,387,600	14,575,340	14,479,900	14,543,160	14,616,840	14,836,990
Personal Property (Vehicles) (6%)	5,752,177	5,972,949	6,422,302	6,602,183	7,045,722	7,457,497
Other Personal Property (10.5%)	440,280	475,990	294,752	411,912	391,390	430,100
Manufacturing (10.5%)	2,052,320	2,281,930	2,452,560	2,782,170	2,545,360	2,633,410
Utility (10.5%)	10,491,554	10,376,104	10,255,621	10,475,430	11,018,933	11,011,710
Business Personal (10.5%)	2,100,760	2,836,580	2,996,040	2,741,280	2,262,030	2,561,750
Motor Carrier (9.5%)	738,319	816,407	1,068,270	1,074,536	1,085,758	1,261,682
Fee-in-Lieu and Joint Industrial Park	1,831,465	2,315,282	1,885,168	2,430,431	2,579,759	2,607,214

Estimated Total Average Millage Rates	528.8	525.8	518.3	539.8	549.8	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Horry County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,483,262,188	1,536,761,635	1,626,834,751	2,024,320,232	2,387,867,964	2,671,568,041
Revenues from Local Sources	975,452,854	976,948,752	1,008,024,858	1,310,985,840	1,640,418,809	1,885,988,451
Current Property Taxes	406,936,158	438,652,752	465,626,576	473,518,900	530,676,729	567,624,528
Current Real & Personal Property Taxes	381,820,005	417,842,183	435,113,886	463,778,283	502,961,407	554,925,538
Fee In Lieu of Property Tax (only Counties and Cities)	664,622	587,900	3,769,423	483,483	503,500	721,292
All Other	24,451,531	20,222,669	26,743,267	9,257,134	27,211,822	11,977,698
Local Option Sales Tax	0	0	0	0	133,451,553	137,334,860
Local Hospitality Tax	67,508,749	40,658,213	42,885,860	122,810,293	125,401,792	120,948,308
Local Accommodations Tax	7,626,494	16,969,110	13,303,549	16,147,878	11,363,487	6,091,659
Capital Projects & Other Local Taxes	144,757,900	144,684,446	166,401,613	210,257,966	237,100,201	227,896,390
Licenses, Fees, Charges, & Bonds	348,623,553	335,984,231	319,807,260	488,250,803	602,425,047	826,092,706
Licenses & Permits	77,915,333	79,976,618	89,330,534	106,720,054	108,360,576	98,324,613
Service Revenue & Charges	205,531,421	184,530,506	181,286,231	235,870,469	276,830,164	268,419,679
Bonds & Leases	8,758,269	29,996,502	14,038,924	103,655,089	125,402,140	317,421,676
Miscellaneous	56,418,530	41,480,605	35,151,571	42,005,191	91,832,167	141,926,738
Revenues from State Sources	291,580,949	303,157,205	316,369,096	332,209,433	384,176,844	386,754,218
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	9,055,864	9,231,969	9,812,594	10,283,777	10,686,250	11,085,348
Reimbursements for Property Tax Relief - Remaining Residential	37,393,683	39,013,446	40,952,146	43,031,822	46,439,243	52,455,576
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	39,689,277	34,636,509	38,995,990	51,142,252	54,634,576	47,644,037
Manufacturer's Depreciation Reimbursement	376,342	688,067	443,589	658,194	644,026	676,965
State Grants	80,071,866	92,065,126	102,524,378	98,998,319	220,910,571	217,842,066
Education Finance Act (EFA)	82,893,053	85,839,565	84,020,426	87,232,321	543,173	562,736
Education Improvement Act (EIA)	30,400,428	29,876,287	27,729,433	29,153,512	38,617,369	44,779,762
Education Lottery	0	105,800	190,104	8,800	1,200	7,292
Revenues from Federal Sources	81,257,530	100,792,797	146,637,944	196,791,128	181,142,919	169,914,661
Revenues from Other Local Sources	11,941,721	9,251,194	9,191,166	20,776,236	18,571,797	8,487,575
Revenues from Special Purpose Districts	123,029,134	146,611,687	146,611,687	163,557,595	163,557,595	220,423,136
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,528,435,597	1,387,990,085	1,443,716,872	1,647,406,812	1,884,933,037	2,011,643,880
Administration	314,587,015	318,587,342	315,305,125	388,046,627	432,845,738	442,992,571
Instruction	304,388,581	311,358,120	323,697,221	363,178,549	381,530,356	421,800,907
Public Safety	195,478,103	198,198,479	216,601,930	233,598,838	275,563,201	269,156,950
Transportation	134,293,631	123,552,008	103,947,437	110,967,867	144,105,582	175,236,517
Health & Human Services	27,572,310	30,238,735	31,008,031	26,655,421	38,307,316	40,643,392
Environment & Housing	104,738,630	93,178,251	99,336,582	128,308,092	161,950,636	120,013,276
Recreation & Culture	60,145,953	46,470,059	45,428,875	94,499,201	101,313,831	97,924,086
Debt Service & Interest on Debt	201,637,445	102,574,305	103,465,489	101,982,061	107,672,043	115,288,126
Purchase of Land & Facility Construction	51,340,632	20,615,553	59,491,374	61,217,968	94,203,022	171,902,000
All Other	36,529,219	37,265,322	39,482,897	44,206,857	52,695,981	19,629,710
Special Purpose Districts	97,724,078	105,951,911	105,951,911	94,745,331	94,745,331	137,056,345

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

Horry County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	593,209,132	623,697,958	662,859,307	765,819,746	828,728,939	1,132,416,095
Revenues from Local Sources	318,644,884	328,468,156	339,451,282	405,915,723	417,936,364	707,963,662
Current Property Taxes	225,877,041	241,651,354	255,288,687	270,172,388	285,035,660	312,704,077
Current Real & Personal Property Taxes	224,678,549	241,018,334	253,555,915	268,315,572	282,581,942	310,078,544
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	1,198,492	633,020	1,732,772	1,856,816	2,453,718	2,625,533
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 & Other Local Taxes	64,919,163	64,609,533	74,200,719	93,084,839	100,610,735	101,053,986
Licenses, Fees, Charges, & Bonds	27,848,680	22,207,269	9,961,876	42,658,496	32,289,969	294,205,599
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	17,854,567	13,617,571	3,527,739	1,687,987	21,506,257	29,956,513
Bonds & Leases	0	0	0	33,235,000	0	241,206,038
Miscellaneous	9,994,113	8,589,698	6,434,137	7,735,509	10,783,712	23,043,048
Revenues from State Sources	228,667,951	247,369,297	255,406,000	254,487,485	284,403,533	312,362,794
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	4,605,863	4,665,750	4,714,679	4,748,253	4,791,886	4,835,279
Reimbursements for Property Tax Relief - Remaining Residential	37,393,683	39,013,446	40,952,146	43,031,822	46,439,243	52,455,576
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	899,678	887,283	886,661	1,101,917	867,157	859,983
Manufacturer's Depreciation Reimbursement	158,852	310,540	266,966	313,110	286,569	296,332
State Grants	60,615,958	74,970,190	84,945,149	77,197,314	181,156,500	196,865,398
Education Finance Act (EFA)	82,893,053	85,839,565	84,020,426	87,232,321	543,173	562,736
Education Improvement Act (EIA)	30,400,428	29,876,287	27,729,433	29,153,512	38,617,369	44,779,762
Education Lottery	0	105,800	190,104	8,800	1,200	7,292
Revenues from Federal Sources	45,896,297	47,860,505	68,002,025	105,416,538	126,389,042	112,089,639
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	615,084,113	605,168,689	643,661,348	702,880,095	797,358,813	881,387,666
Administration	210,252,473	204,881,778	209,451,050	244,844,737	293,308,768	314,368,306
Instruction	304,388,581	311,358,120	323,697,221	363,178,549	381,530,356	421,800,907
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	1,768,033	1,508,097	868,326	1,381,304	1,774,723	2,088,326
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	56	933	0	0	0	1,755
Debt Service & Interest on Debt	63,883,995	64,302,057	63,010,030	60,989,812	60,313,152	66,836,300
Purchase of Land & Facility Construction	22,931,564	9,555,388	32,716,067	21,419,601	59,768,955	75,344,505
All Other	11,859,411	13,562,316	13,918,654	11,066,092	662,859	947,567

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

Horry County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	503,730,433	506,067,782	528,698,289	724,813,374	984,353,859	974,820,079
Revenues from Local Sources	433,041,019	421,256,195	423,635,717	598,929,979	888,089,367	876,400,662
Current Property Taxes	115,115,561	127,143,078	135,051,269	143,978,884	157,761,514	182,780,334
Current Real & Personal Property Taxes	106,398,227	123,413,990	123,878,556	138,355,708	152,185,855	174,842,287
Fee In Lieu of Property Tax	116,260	48,778	3,361,759	64,468	165,903	262,739
All Other	8,601,074	3,680,310	7,810,954	5,558,708	5,409,756	7,675,308
Local Option Sales Tax	0	0	0	0	133,451,553	133,451,553
Local Hospitality Tax	50,749,923	18,386,285	21,424,618	68,103,330	71,601,964	73,701,001
Local Accommodations Tax	1,261,913	1,030,856	1,331,706	1,839,958	1,862,235	1,851,089
Capital Projects & Other Local Taxes	79,838,737	80,074,913	92,200,894	117,173,127	136,489,466	126,842,404
Licenses, Fees, Charges, & Bonds	186,074,885	194,621,063	173,627,230	267,834,680	386,922,635	357,774,281
Licenses & Permits	21,493,339	25,036,569	31,384,740	36,925,382	36,293,155	36,257,425
Service Revenue & Charges	132,576,073	123,204,065	128,869,292	171,291,164	184,388,671	195,558,614
Bonds & Leases	0	23,981,312	279,558	37,073,553	102,945,607	31,862,086
Miscellaneous	32,005,473	22,399,117	13,093,640	22,544,581	63,295,202	94,096,156
Revenues from State Sources	37,900,205	33,091,368	33,015,044	40,521,342	43,076,774	44,459,809
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	3,498,979	3,612,253	3,946,383	4,314,443	4,530,431	5,045,988
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)	19,699,716	17,259,606	18,910,046	23,846,405	26,085,099	25,568,697
Manufacturer's Depreciation Reimbursement	92,662	122,438	133,180	162,643	281,775	302,365
State Grants	14,608,848	12,097,071	10,025,435	12,197,851	12,179,469	13,542,759
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	28,178,227	47,582,926	67,187,673	79,287,794	50,117,383	49,612,128
Revenues from Other Local Sources	4,610,982	4,137,293	4,859,855	6,074,259	3,070,335	4,347,480
Total Expenditures (County only)	531,272,456	415,406,598	414,173,957	525,200,320	603,467,795	657,246,419
Administration	70,982,725	68,318,351	65,891,477	81,293,775	87,416,538	93,783,020
Instruction	0	0	0	0	0	0
Public Safety	115,361,813	118,943,890	136,556,386	144,811,498	166,570,649	178,609,041
Transportation	105,309,062	109,322,416	86,954,333	90,414,836	118,331,084	155,461,556
Health & Human Services	25,804,277	27,623,644	30,139,705	25,274,117	36,532,593	38,555,066
Environment & Housing	51,217,793	44,855,516	42,492,439	69,223,734	76,608,977	62,039,503
Recreation & Culture	32,052,804	13,611,200	13,654,613	57,274,922	59,114,269	62,193,577
Debt Service & Interest on Debt	117,731,128	17,257,431	19,883,944	21,883,947	26,042,119	30,597,393
Purchase of Land & Facility Construction	2,606,512	4,685,088	7,542,517	22,139,666	18,719,529	22,334,690
All Other	10,206,342	10,789,062	11,058,543	12,883,825	14,132,037	13,672,573

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

Horry County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	263,293,489	260,384,208	288,665,468	370,129,517	411,227,571	343,908,731
Revenues from Local Sources	223,766,951	227,224,401	244,937,859	306,140,138	334,393,078	301,624,127
Current Property Taxes	65,943,556	69,858,320	75,286,620	59,367,628	87,879,555	72,140,117
Current Real & Personal Property Taxes	50,743,229	53,409,859	57,679,415	57,107,003	68,193,610	70,004,707
Fee In Lieu of Property Tax	548,362	539,122	407,664	419,015	337,597	458,553
All Other	14,651,965	15,909,339	17,199,541	1,841,610	19,348,348	1,676,857
Local Option Sales Tax	0	0	0	0	0	3,883,307
Local Hospitality Tax	16,758,826	22,271,928	21,461,242	54,706,963	53,799,828	47,247,307
Local Accommodations Tax	6,364,581	15,938,254	11,971,843	14,307,920	9,501,252	4,240,570
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	134,699,988	119,155,899	136,218,154	177,757,627	183,212,443	174,112,826
Licenses & Permits	56,421,994	54,940,049	57,945,794	69,794,672	72,067,421	62,067,188
Service Revenue & Charges	55,100,781	47,708,870	48,889,200	62,891,318	70,935,236	42,904,552
Bonds & Leases	8,758,269	6,015,190	13,759,366	33,346,536	22,456,533	44,353,552
Miscellaneous	14,418,944	10,491,790	15,623,794	11,725,101	17,753,253	24,787,534
Revenues from State Sources	25,012,793	22,696,540	27,948,052	37,200,606	56,696,537	29,931,615
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	951,022	953,966	1,151,532	1,221,081	1,363,933	1,204,081
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	19,089,883	16,489,620	19,199,283	26,193,930	27,682,320	21,215,357
State Grants	124,828	255,089	43,443	182,441	75,682	78,268
Education Finance Act (EFA)	4,847,060	4,997,865	7,553,794	9,603,154	27,574,602	7,433,909
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	7,183,006	5,349,366	11,448,246	12,086,796	4,636,494	8,212,894
Revenues from Other Local Sources	7,330,739	5,113,901	4,331,311	14,701,977	15,501,462	4,140,095
Total Expenditures (Cities only)*	284,354,950	261,462,887	279,929,656	324,581,066	389,361,098	335,953,450
Administration	33,351,817	45,387,213	39,962,598	61,908,115	52,120,432	34,841,245
Instruction	0	0	0	0	0	0
Public Safety	80,116,290	79,254,589	80,045,544	88,787,340	108,992,552	90,547,909
Transportation	28,984,569	14,229,592	16,993,104	20,553,031	25,774,498	19,774,961
Health & Human Services	0	1,106,994	0	0	0	0
Environment & Housing	53,520,837	48,322,735	56,844,143	59,084,358	85,341,659	57,973,773
Recreation & Culture	28,093,093	32,857,926	31,774,262	37,224,279	42,199,562	35,728,754
Debt Service & Interest on Debt	20,022,322	21,014,817	20,571,515	19,108,302	21,316,772	17,854,433
Purchase of Land & Facility Construction	25,802,556	6,375,077	19,232,790	17,658,701	15,714,538	74,222,805
All Other	14,463,466	12,913,944	14,505,700	20,256,940	37,901,085	5,009,570

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	123,029,134	146,611,687	146,611,687	163,557,595	163,557,595	220,423,136
Total Expenditures (Special Purpose District Only)	97,724,078	105,951,911	105,951,911	94,745,331	94,745,331	137,056,345

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	441,397,099	479,470,622	505,078,289	522,417,412	582,076,110	630,218,258
School District Total	225,877,041	241,651,354	255,288,687	270,172,388	285,035,660	312,704,077
County Total	115,115,561	127,143,078	135,051,269	143,978,884	157,761,514	182,780,334
Cities Total	65,943,556	69,858,320	75,286,620	59,367,628	87,879,555	72,140,117
Special Purpose District Total	34,460,941	40,817,870	39,451,713	48,898,512	51,399,381	62,593,730

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	2,319,624,713	2,594,429,437	2,727,191,754	2,928,045,057	3,120,327,241	3,448,637,738
Owner Occupied (4% assessment ratio)	628,066,940	737,972,730	788,453,430	848,634,620	937,073,500	1,057,141,550
Agricultural (Private) (4%)	5,055,030	5,519,350	5,614,090	5,691,040	3,582,710	3,517,260
Agricultural (Corporate) (6%)	391,950	390,320	385,730	369,490	315,740	302,120
Commercial/Rental (6%)	1,260,031,604	1,386,253,744	1,459,137,330	1,499,399,534	1,625,425,230	1,776,690,395
Personal Property (Vehicles) (6%)	198,354,357	201,542,103	222,164,832	250,461,927	273,395,033	302,044,588
Other Personal Property (10.5%)	61,674,555	63,496,262	67,529,783	80,853,526	92,136,959	102,296,604
Manufacturing (10.5%)	10,510,124	12,295,016	13,205,506	14,859,801	14,637,093	16,021,419
Utility (10.5%)	40,219,790	42,340,180	43,742,560	48,878,270	47,881,370	49,268,210
Business Personal (10.5%)	64,713,060	64,601,130	63,664,624	54,563,769	52,962,085	54,557,146
Motor Carrier (9.5%)	7,839,532	3,484,262	11,092,553	11,971,585	12,601,093	12,700,206
Fee-in-Lieu and Joint Industrial Park	42,767,771	76,534,340	52,201,316	112,361,495	60,316,428	74,098,240

Estimated Total Average Millage Rates	221.2	218.2	213.8	220.1	221.3	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Jasper County

	FY 19	FY 20	FY 21	FY 22	FY 23*	FY 24*
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	118,315,124	124,367,544	115,544,170	127,756,174	83,526,225	97,445,111
Revenues from Local Sources	84,911,975	91,142,459	81,548,416	92,465,222	72,387,089	86,381,123
Current Property Taxes	45,236,220	48,315,213	52,900,364	57,429,534	37,505,626	40,723,955
Current Real & Personal Property Taxes	40,920,752	43,887,439	48,444,236	53,103,756	33,348,351	35,925,758
Fee In Lieu of Property Tax (only Counties and Cities)	2,693,371	2,931,693	2,566,706	2,526,759	2,588,006	2,992,259
All Other	1,622,097	1,496,081	1,889,422	1,799,019	1,569,269	1,805,938
Local Option Sales Tax	5,409,453	5,102,964	5,608,087	6,040,307	4,353,447	5,199,554
Local Hospitality Tax	1,013,654	869,246	1,113,326	1,451,673	1,573,748	1,731,412
Local Accommodations Tax	592,613	546,027	568,365	1,055,836	943,691	877,826
Capital Projects & Other Local Taxes	5,894,368	5,322,647	6,154,798	7,667,323	5,436,261	831,257
Licenses, Fees, Charges, & Bonds	26,765,667	30,986,362	15,203,476	18,820,549	22,574,316	37,017,119
Licenses & Permits	6,283,659	6,881,638	8,105,091	10,610,703	12,185,551	14,409,417
Service Revenue & Charges	4,147,398	4,027,323	3,718,497	4,208,789	4,995,583	12,401,610
Bonds & Leases	1,660,650	8,587,634	10,734	26,986	32,067	1,075,087
Miscellaneous	14,673,960	11,489,767	3,369,154	3,974,071	5,361,115	9,131,005
Revenues from State Sources	21,208,914	19,723,069	20,016,204	20,685,853	6,154,986	5,414,097
Reimbursements for Property Tax Relief - \$100,000 Residential	980,937	980,937	980,937	98,094	0	0
Homestead Exemption	1,441,016	1,505,779	1,625,007	1,779,663	415,537	495,209
Reimbursements for Property Tax Relief - Remaining Residential	0	0	13,820	896,663	0	0
\$2.5 Million Minimum Disbursement	2,500,000	2,554,395	2,642,000	2,841,872	0	0
State-Shared Taxes (Aid to Subdivisions)	1,854,062	1,718,780	1,806,473	1,957,975	1,932,518	1,896,263
Manufacturer's Depreciation Reimbursement	23,580	88,273	25,826	93,725	60,713	88,124
State Grants	5,688,725	6,364,018	5,960,142	5,824,697	3,746,218	2,934,501
Education Finance Act (EFA)	4,525,377	4,569,607	4,832,392	4,838,935	0	0
Education Improvement Act (EIA)	4,098,967	1,941,280	2,122,908	2,354,229	0	0
Education Lottery	96,250	0	6,699	0	0	0
Revenues from Federal Sources	10,387,366	12,168,725	12,829,195	13,945,180	4,478,493	5,245,891
Revenues from Other Local Sources	1,295,166	686,872	503,936	659,919	505,657	404,000
Revenues from Special Purpose Districts	511,703	646,419	646,419	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	100,473,914	122,872,313	110,289,710	120,115,945	85,048,759	92,940,534
Administration	36,704,433	40,329,902	39,681,690	55,257,657	29,927,787	24,372,701
Instruction	18,243,414	15,812,036	16,767,380	17,539,527	0	0
Public Safety	24,696,279	30,594,909	25,830,238	31,371,500	39,837,887	44,972,878
Transportation	618,978	610,228	625,465	574,467	719,563	670,885
Health & Human Services	1,421,964	1,456,533	1,578,011	1,728,881	1,611,361	1,647,258
Environment & Housing	890,423	1,024,266	504,848	1,733,041	2,295,812	2,353,843
Recreation & Culture	1,588,418	1,494,542	1,430,532	1,809,426	2,514,663	2,295,434
Debt Service & Interest on Debt	6,858,149	7,551,112	9,227,239	8,058,864	7,281,007	4,986,246
Purchase of Land & Facility Construction	6,927,504	21,601,832	12,356,048	74,800	0	10,443,346
All Other	1,818,790	1,822,459	1,713,765	1,967,782	860,679	1,197,943
Special Purpose Districts	705,562	574,494	574,494	0	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 FY 23 and FY 24.

Jasper County

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

Jasper County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	43,459,859	50,189,397	44,621,685	49,037,835	50,707,146	48,908,891
Revenues from Local Sources	36,055,340	40,061,626	39,269,040	43,695,732	45,157,288	44,488,466
Current Property Taxes	19,603,677	21,272,841	23,270,473	25,452,976	28,824,521	31,474,279
Current Real & Personal Property Taxes	15,867,843	17,323,147	19,445,659	21,718,058	25,033,224	27,154,487
Fee In Lieu of Property Tax	2,451,000	2,706,159	2,490,848	2,478,734	2,483,346	2,878,704
All Other	1,284,834	1,243,535	1,333,966	1,256,184	1,307,951	1,441,088
Local Option Sales Tax	3,716,933	3,221,888	3,614,271	3,595,691	1,788,215	1,773,622
Local Hospitality Tax	359,000	376,136	438,694	591,665	615,577	596,500
Local Accommodations Tax	179,322	148,111	155,217	380,675	275,487	271,566
Capital Projects & Other Local Taxes	5,894,368	5,322,647	6,154,798	7,667,323	5,436,261	831,257
Licenses, Fees, Charges, & Bonds	6,302,040	9,720,003	5,635,587	6,007,402	8,217,227	9,541,242
Licenses & Permits	1,328,549	1,415,941	1,782,270	2,265,106	2,464,871	2,618,286
Service Revenue & Charges	2,845,163	2,830,287	2,429,161	2,511,799	2,896,627	2,525,820
Bonds & Leases	1,359,510	3,251,158	0	0	0	0
Miscellaneous	768,818	2,222,617	1,424,156	1,230,497	2,855,729	4,397,136
Revenues from State Sources	3,905,738	4,048,657	3,488,743	3,363,809	5,280,390	4,280,425
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	734,211	767,898	830,547	911,471	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)	1,458,239	1,349,574	1,391,710	1,528,318	1,475,459	1,257,800
Manufacturer's Depreciation Reimbursement	23,580	49,961	25,826	35,519	60,713	88,124
State Grants	1,689,708	1,881,224	1,240,660	888,501	3,744,218	2,934,501
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,286,263	5,709,106	1,713,313	1,743,086	0	0
Revenues from Other Local Sources	212,518	370,008	150,589	235,208	269,468	140,000
Total Expenditures (County only)	35,780,877	42,749,387	35,197,497	40,571,976	61,290,800	57,492,117
Administration	14,401,389	15,541,594	12,128,636	14,098,864	23,288,522	18,546,771
Instruction	0	0	0	0	0	0
Public Safety	16,387,410	22,285,513	17,437,368	20,877,549	28,401,435	31,253,214
Transportation	618,978	610,228	625,465	574,467	719,563	670,885
Health & Human Services	1,400,987	1,447,543	1,497,185	1,516,032	1,611,361	1,647,258
Environment & Housing	492,368	488,577	504,848	578,876	563,557	648,732
Recreation & Culture	655,900	647,162	611,094	725,015	1,086,159	1,215,552
Debt Service & Interest on Debt	1,823,845	1,728,770	2,392,901	2,201,173	5,620,203	3,509,705
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	19,228,439	19,438,243	23,278,443	27,357,946	32,819,079	48,536,220
Revenues from Local Sources	16,453,523	16,687,941	18,586,393	23,119,284	27,229,801	41,892,657
Current Property Taxes	4,998,734	5,612,622	6,396,401	7,644,917	8,681,105	9,249,676
Current Real & Personal Property Taxes	4,562,132	5,199,874	5,965,132	7,247,977	8,315,127	8,771,271
Fee In Lieu of Property Tax	242,371	225,534	75,858	48,025	104,660	113,555
All Other	194,231	187,214	355,411	348,915	261,318	364,850
Local Option Sales Tax	1,692,520	1,881,076	1,993,816	2,444,616	2,565,232	3,425,932
Local Hospitality Tax	654,654	493,110	674,632	860,008	958,171	1,134,912
Local Accommodations Tax	413,291	397,916	413,148	675,161	668,204	606,260
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	8,694,324	8,303,217	9,108,396	11,494,582	14,357,089	27,475,877
Licenses & Permits	4,955,110	5,465,697	6,322,821	8,345,597	9,720,680	11,791,131
Service Revenue & Charges	848,460	869,684	1,147,484	1,625,420	2,098,956	9,875,790
Bonds & Leases	301,140	122,476	10,734	26,986	32,067	1,075,087
Miscellaneous	2,589,614	1,845,360	1,627,357	1,496,579	2,505,386	4,733,869
Revenues from State Sources	628,178	627,283	697,910	818,784	874,596	1,133,672
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	276,741	301,887	347,436	406,921	415,537	495,209
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	349,500	323,821	347,223	409,439	457,059	638,463
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	1,937	1,575	3,251	2,424	2,000	0
Revenues from Federal Sources	0	0	0	0	0	0
Revenues from Other Local Sources	1,064,090	1,806,155	3,640,793	2,995,167	4,478,493	5,245,891
	1,082,648	316,864	353,347	424,711	236,189	264,000
Total Expenditures (Cities only)*	19,698,131	19,695,378	22,750,974	18,532,312	23,757,959	35,448,417
Administration	4,064,851	4,434,699	5,086,138	4,730,528	6,639,265	5,825,930
Instruction	0	0	0	0	0	0
Public Safety	8,308,869	8,309,396	8,392,870	10,493,951	11,436,452	13,719,664
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	398,055	535,689	0	1,154,165	1,732,255	1,705,111
Recreation & Culture	923,417	847,380	819,438	1,084,411	1,428,504	1,079,882
Debt Service & Interest on Debt	896,716	1,093,339	1,443,578	294,068	1,660,804	1,476,541
Purchase of Land & Facility Construction	4,450,910	3,845,190	6,332,652	0	0	10,443,346
All Other	655,313	629,685	676,298	775,189	860,679	1,197,943

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	511,703	646,419	646,419	0	0	0
Total Expenditures (Special Purpose District Only)	705,562	574,494	574,494	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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	45,847,894	49,081,786	53,600,607	58,246,141	38,350,212	42,215,769
School District Total	20,633,809	21,429,750	23,233,490	24,331,641	0	0
County Total	19,603,677	21,272,841	23,270,473	25,452,976	28,824,521	31,474,279
Cities Total	4,998,734	5,612,622	6,396,401	7,644,917	8,681,105	9,249,676
Special Purpose District Total	611,674	766,573	700,243	816,607	844,586	1,491,814

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	151,288,837	161,729,413	174,894,550	190,824,684	218,033,527	295,897,878
Owner Occupied (4% assessment ratio)	41,038,280	44,927,380	51,826,160	59,761,240	73,314,330	86,969,030
Agricultural (Private) (4%)	2,185,980	2,180,500	2,235,940	2,174,290	2,270,490	2,276,260
Agricultural (Corporate) (6%)	926,510	930,510	967,690	945,720	960,870	1,000,180
Commercial/Rental (6%)	44,056,237	46,973,490	51,308,240	54,453,790	63,708,390	72,792,960
Personal Property (Vehicles) (6%)	13,333,960	15,623,418	17,725,781	20,563,279	24,176,281	28,299,243
Other Personal Property (10.5%)	2,403,659	2,632,799	1,683,443	2,178,557	2,950,379	2,925,679
Manufacturing (10.5%)	1,913,770	1,918,220	3,344,114	3,136,390	5,001,236	3,204,419
Utility (10.5%)	20,015,539	20,783,557	21,053,711	21,380,538	21,930,448	24,349,730
Business Personal (10.5%)	7,514,050	7,670,320	6,601,840	6,961,052	6,498,860	8,132,940
Motor Carrier (9.5%)	1,312,044	673,644	1,805,513	2,053,397	0	0
Fee-in-Lieu and Joint Industrial Park	16,588,808	17,415,575	16,342,118	17,216,431	17,222,243	65,947,437

Estimated Total Average Millage Rates	398.6	401.8	405.3	409.2	402.4	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Kershaw County

	FY 19	FY 20	FY 21*	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	209,201,440	255,368,916	235,944,564	283,504,923	276,682,740	283,356,428
Revenues from Local Sources	101,582,367	142,292,619	113,823,587	155,196,248	133,048,903	133,026,737
Current Property Taxes	60,302,155	62,527,997	62,237,061	67,352,906	71,493,282	75,689,898
Current Real & Personal Property Taxes	55,909,764	58,593,775	57,819,388	64,051,047	67,392,422	71,901,028
Fee In Lieu of Property Tax (only Counties and Cities)	2,619,495	2,613,830	2,708,513	1,756,453	2,308,919	1,985,342
All Other	1,772,896	1,320,392	1,709,160	1,545,406	1,791,941	1,803,528
Local Option Sales Tax	10,468,821	11,729,697	11,677,849	13,088,763	16,383,502	16,710,987
Local Hospitality Tax	916,826	886,569	0	0	0	0
Local Accommodations Tax	308,750	288,953	186,588	229,696	243,538	223,419
Capital Projects & Other Local Taxes	6,434,480	6,878,530	8,186,510	9,538,613	10,090,570	10,408,277
Licenses, Fees, Charges, & Bonds	23,151,335	59,980,873	31,535,579	64,986,270	34,838,011	29,994,156
Licenses & Permits	3,340,622	7,103,357	2,425,898	1,554,241	1,636,949	1,545,034
Service Revenue & Charges	14,694,472	12,868,227	6,541,100	8,331,754	14,298,415	16,994,350
Bonds & Leases	75,185	15,671,110	157,593	33,497,020	104,260	54,059
Miscellaneous	5,041,056	24,338,179	22,410,988	21,603,255	18,798,387	11,400,713
Revenues from State Sources	80,646,212	84,774,484	82,530,671	84,183,495	95,004,858	99,833,663
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358	3,705,358
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	2,967,385	2,999,433	2,998,229	3,038,321	3,123,761	3,195,262
State-Shared Taxes (Aid to Subdivisions)	9,199,654	9,584,663	10,046,238	10,527,077	11,323,180	12,722,789
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	3,613,793	3,835,778	3,459,844	3,632,150	3,677,021	4,027,657
Education Finance Act (EFA)	964,890	1,265,876	1,329,595	1,690,863	3,062,046	3,398,513
Education Improvement Act (EIA)	23,894,156	26,904,186	24,632,443	24,146,157	57,581,568	58,596,615
Education Lottery	29,030,696	28,484,205	28,247,162	28,957,428	180,735	182,585
Education Lottery	7,266,028	7,749,237	8,111,802	8,486,141	12,350,997	14,004,648
Education Lottery	4,252	245,748	0	0	192	236
Revenues from Federal Sources	11,443,620	12,120,892	20,742,000	25,868,615	24,295,553	30,601,233
Revenues from Other Local Sources	2,257,159	2,858,670	5,526,055	4,311,847	10,388,708	2,894,334
Revenues from Special Purpose Districts	13,272,082	13,322,251	13,322,251	13,944,718	13,944,718	17,000,461
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	256,911,516	247,428,629	224,868,724	270,452,624	245,862,404	258,193,854
Administration	62,155,656	83,145,782	71,700,447	97,689,417	83,282,914	81,789,187
Instruction	63,340,030	67,571,070	69,805,083	70,962,275	73,323,173	78,680,959
Public Safety	17,394,232	20,354,145	11,934,219	12,880,272	14,969,408	17,780,074
Transportation	2,819,118	2,734,037	1,355,319	1,760,856	2,126,094	527,710
Health & Human Services	5,163,218	4,653,081	54,591	5,017,479	5,029,659	5,997,930
Environment & Housing	1,051,829	1,199,395	0	2,648,144	3,424,359	5,545,904
Recreation & Culture	3,068,757	2,214,308	1,388,920	1,814,446	1,973,202	2,051,821
Debt Service & Interest on Debt	24,866,385	24,868,640	27,436,336	50,155,157	26,642,875	27,447,190
Purchase of Land & Facility Construction	62,547,158	13,952,464	22,329,498	5,887,205	6,587,217	9,917,568
All Other	4,683,878	16,024,592	8,153,196	9,820,667	16,686,797	14,944,132
Special Purpose Districts	9,821,255	10,711,115	10,711,115	11,816,706	11,816,706	13,511,379

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	133,265,850	173,039,534	166,434,697	186,377,949	175,695,432	190,325,920
Revenues from Local Sources	51,924,631	85,736,047	69,853,039	82,904,833	69,331,008	69,244,086
Current Property Taxes	37,711,743	39,546,084	41,316,075	45,649,680	48,771,663	50,869,296
Current Real & Personal Property Taxes	37,228,164	39,326,751	40,609,933	44,881,851	47,974,710	50,065,274
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	483,579	219,333	706,142	767,829	796,953	804,022
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 & Other Local Taxes	6,434,480	6,878,530	8,186,510	9,538,613	10,090,570	10,408,277
Licenses, Fees, Charges, & Bonds	7,778,408	39,311,433	20,350,454	27,716,540	10,468,775	7,966,513
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	4,658,935	3,292,339	1,025,773	-1,440,209	2,290,974	4,303,008
Bonds & Leases	75,185	15,104,589	157,593	14,279,030	104,260	54,059
Miscellaneous	3,044,288	20,914,505	19,167,088	14,877,719	8,073,541	3,609,446
Revenues from State Sources	71,329,130	75,367,989	77,167,072	78,403,197	86,110,093	91,767,123
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	1,886,312	1,885,948	1,884,970	1,903,436	1,915,391	1,942,758
Reimbursements for Property Tax Relief - Remaining Residential	9,199,654	9,584,663	10,046,238	10,527,077	11,323,180	12,722,789
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	177,385	176,977	175,755	175,804	175,405	173,770
Manufacturer's Depreciation Reimbursement	673,159	872,478	961,560	1,234,146	2,334,428	2,498,398
State Grants	19,386,286	22,663,375	24,034,227	23,413,807	54,124,407	56,536,581
Education Finance Act (EFA)	29,030,696	28,484,205	28,247,162	28,957,428	180,735	182,585
Education Improvement Act (EIA)	7,266,028	7,749,237	8,111,802	8,486,141	12,350,997	14,004,648
Education Lottery	4,252	245,748	0	0	192	236
Revenues from Federal Sources	10,012,089	11,935,498	19,414,586	25,069,919	20,254,331	29,314,711
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	193,182,094	165,770,174	180,294,901	189,240,871	168,851,416	179,508,899
Administration	46,964,090	67,610,707	60,649,542	85,174,964	70,173,131	67,141,427
Instruction	63,340,030	67,571,070	69,805,083	70,962,275	73,323,173	78,680,959
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	7,146	4,438	54,591	9,205	3,182	4,504
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	15,000	11,250	55,955	84,350	89,160	84,350
Debt Service & Interest on Debt	19,500,905	23,096,027	27,311,915	27,595,879	24,478,321	24,807,157
Purchase of Land & Facility Construction	62,547,158	6,499,405	22,329,498	5,345,007	695,695	8,675,587
All Other	807,765	977,277	88,317	69,191	88,754	114,915

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

Kershaw County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	51,924,183	56,278,674	56,187,616	82,619,036	86,244,843	74,288,830
Revenues from Local Sources	40,588,148	45,307,683	43,970,548	71,733,635	62,927,117	62,575,029
Current Property Taxes	20,632,414	21,089,597	20,920,986	21,703,226	22,721,619	24,820,602
Current Real & Personal Property Taxes	16,801,815	17,440,408	17,209,455	19,169,196	19,417,712	21,835,754
Fee In Lieu of Property Tax	2,619,495	2,613,830	2,708,513	1,756,453	2,308,919	1,985,342
All Other	1,211,104	1,035,359	1,003,018	777,577	994,988	999,506
Local Option Sales Tax	9,124,539	9,488,455	11,677,849	12,590,841	15,762,255	16,020,055
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	236,457	220,340	186,588	229,696	240,669	222,212
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	10,594,738	14,509,291	11,185,125	37,209,872	24,202,574	21,512,160
Licenses & Permits	926,422	4,533,170	2,425,898	1,507,885	1,526,081	1,354,464
Service Revenue & Charges	8,121,100	6,757,865	5,515,327	9,765,805	11,960,281	12,675,963
Bonds & Leases	0	261,021	0	19,217,990	0	0
Miscellaneous	1,547,216	2,957,235	3,243,900	6,718,192	10,716,212	7,481,733
Revenues from State Sources	8,342,834	8,434,816	5,363,599	5,774,858	8,887,796	7,532,945
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,081,073	1,113,485	1,113,259	1,134,885	1,208,370	1,252,504
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)	3,109,957	3,323,042	3,284,089	3,450,906	3,494,647	3,849,337
Manufacturer's Depreciation Reimbursement	243,236	344,903	368,035	456,717	727,618	900,115
State Grants	3,908,568	3,653,386	598,216	732,350	3,457,161	1,530,989
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,072,092	0	1,327,414	798,696	4,041,222	1,286,522
Revenues from Other Local Sources	1,921,109	2,536,175	5,526,055	4,311,847	10,388,708	2,894,334
Total Expenditures (County only)	40,085,440	47,101,081	33,862,708	68,565,644	65,186,092	63,378,720
Administration	13,256,086	10,804,266	11,050,905	12,376,980	13,109,783	14,415,457
Instruction	0	0	0	0	0	0
Public Safety	10,904,618	10,935,250	11,934,219	12,389,622	14,969,408	16,734,700
Transportation	2,267,666	1,306,430	1,355,319	1,760,856	2,126,094	527,710
Health & Human Services	4,398,220	4,648,643	0	5,008,274	5,026,477	5,993,426
Environment & Housing	0	0	0	2,623,714	3,424,359	5,425,234
Recreation & Culture	1,830,846	1,304,203	1,332,965	1,684,834	1,875,852	1,939,148
Debt Service & Interest on Debt	3,808,220	140,785	124,421	22,559,278	2,164,554	2,640,033
Purchase of Land & Facility Construction	0	3,501,689	0	542,198	5,891,522	920,716
All Other	3,619,784	14,459,815	8,064,879	9,619,888	16,598,043	14,782,296

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

Kershaw County

	FY 19	FY 20	FY 21**	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	10,739,325	12,728,457	0	563,220	797,747	1,741,217
Revenues from Local Sources	9,069,588	11,248,889	0	557,780	790,778	1,207,622
Current Property Taxes	1,957,998	1,892,316	0	0	0	0
Current Real & Personal Property Taxes	1,879,785	1,826,616	0	0	0	0
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	78,213	65,700	0	0	0	0
Local Option Sales Tax	1,344,282	2,241,242	0	497,922	621,247	690,932
Local Hospitality Tax	916,826	886,569	0	0	0	0
Local Accommodations Tax	72,293	68,613	0	0	2,869	1,207
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,778,189	6,160,149	0	59,858	166,662	515,483
Licenses & Permits	2,414,200	2,570,187	0	46,356	110,868	190,570
Service Revenue & Charges	1,914,437	2,818,023	0	6,158	47,160	15,379
Bonds & Leases	0	305,500	0	0	0	0
Miscellaneous	449,552	466,439	0	7,344	8,634	309,534
Revenues from State Sources	974,248	971,679	0	5,440	6,969	533,595
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)	326,451	335,759	0	5,440	6,969	4,550
Manufacturer's Depreciation Reimbursement	48,495	48,495	0	0	0	0
State Grants	599,302	587,425	0	0	0	529,045
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	359,439	185,394	0	0	0	0
Revenues from Other Local Sources	336,050	322,495	0	0	0	0
Total Expenditures (Cities only)*	13,822,727	23,846,259	0	829,403	8,190	1,794,856
Administration	1,935,480	4,730,809	0	137,473	0	232,303
Instruction	0	0	0	0	0	0
Public Safety	6,489,614	9,418,895	0	490,650	0	1,045,374
Transportation	551,452	1,427,607	0	0	0	0
Health & Human Services	757,852	0	0	0	0	0
Environment & Housing	1,051,829	1,199,395	0	24,430	0	120,670
Recreation & Culture	1,222,911	898,855	0	45,262	8,190	28,323
Debt Service & Interest on Debt	1,557,260	1,631,828	0	0	0	0
Purchase of Land & Facility Construction	0	3,951,370	0	0	0	321,265
All Other	256,329	587,500	0	131,588	0	46,921

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

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

**No cities reported in FY 21.

Kershaw County

	FY 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	13,272,082	13,322,251	13,322,251	13,944,718	13,944,718	17,000,461
Total Expenditures (Special Purpose District Only)	9,821,255	10,711,115	10,711,115	11,816,706	11,816,706	13,511,379

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	61,598,720	63,883,344	63,619,406	68,908,714	73,081,444	77,375,781
School District Total	37,711,743	39,546,084	41,316,075	45,649,680	48,771,663	50,869,296
County Total	20,632,414	21,089,597	20,920,986	21,703,226	22,721,619	24,820,602
Cities Total	1,957,998	1,892,316	0	0	0	0
Special Purpose District Total	1,296,565	1,355,347	1,382,345	1,555,808	1,588,162	1,685,883

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	246,488,966	253,972,205	265,574,547	300,567,760	326,122,644	329,883,254
Owner Occupied (4% assessment ratio)	98,388,180	101,181,850	104,070,500	118,892,250	135,583,140	132,922,910
Agricultural (Private) (4%)	2,526,930	2,537,050	2,567,900	2,639,710	1,784,743	1,825,290
Agricultural (Corporate) (6%)	478,980	438,910	433,390	430,540	382,818	382,920
Commercial/Rental (6%)	57,664,121	58,741,540	60,890,062	68,198,461	76,411,672	76,898,952
Personal Property (Vehicles) (6%)	28,495,495	29,689,974	32,434,138	37,596,866	41,406,145	45,240,683
Other Personal Property (10.5%)	3,004,260	3,622,653	3,316,510	9,388,424	3,862,481	3,760,209
Manufacturing (10.5%)	15,400,730	15,705,990	15,159,250	17,662,490	18,861,180	20,401,150
Utility (10.5%)	18,801,563	19,470,264	20,016,098	21,418,028	23,169,168	24,023,550
Business Personal (10.5%)	6,683,836	7,642,578	6,716,873	5,448,760	5,266,950	7,269,020
Motor Carrier (9.5%)	2,129,362	1,748,982	1,790,233	1,843,122	0	0
Fee-in-Lieu and Joint Industrial Park	12,915,509	13,192,414	18,179,593	17,049,109	19,394,347	17,158,570

Estimated Total Average Millage Rates	336.9	340.8	340.6	339.6	344.9	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Lancaster County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	427,768,222	341,532,362	360,798,528	411,182,852	428,235,822	449,429,391
Revenues from Local Sources	268,490,662	170,720,142	177,875,463	197,858,119	203,336,990	214,733,299
Current Property Taxes	99,322,181	106,538,354	110,772,299	120,080,463	130,570,263	143,292,254
Current Real & Personal Property Taxes	94,381,921	102,128,517	105,765,154	115,442,156	125,740,355	138,194,856
Fee In Lieu of Property Tax (only Counties and Cities)	2,738,475	2,498,673	2,945,621	2,831,636	2,992,076	3,286,265
All Other	2,201,785	1,911,164	2,061,524	1,806,671	1,837,832	1,811,133
Local Option Sales Tax	10,592,787	12,281,411	14,047,146	12,014,175	12,869,719	13,338,884
Local Hospitality Tax	2,585,066	2,665,912	3,049,260	2,035,305	2,379,383	2,413,476
Local Accommodations Tax	149,626	182,167	134,954	165,580	153,904	179,198
Capital Projects & Other Local Taxes	9,632,957	11,199,016	13,987,334	15,068,141	17,780,349	16,556,686
Licenses, Fees, Charges, & Bonds	146,208,045	37,853,282	35,884,470	48,494,455	39,583,372	38,952,801
Licenses & Permits	10,559,831	11,792,501	13,587,728	11,179,189	7,776,927	7,423,738
Service Revenue & Charges	19,853,612	17,837,521	13,827,016	14,338,405	19,300,466	25,916,108
Bonds & Leases	104,989,667	0	700,000	15,685,541	1,120,683	0
Miscellaneous	10,804,935	8,223,260	7,769,726	7,291,320	11,385,296	5,612,955
Revenues from State Sources	92,110,029	99,423,373	105,111,590	107,633,749	129,584,778	129,078,362
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	4,851,560	5,184,298	5,170,507	4,942,210	5,135,112	5,244,469
Reimbursements for Property Tax Relief - Remaining Residential	9,613,903	10,111,657	10,518,839	11,536,850	12,402,615	14,291,123
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	4,322,105	4,406,206	4,621,512	4,743,872	5,034,069	4,064,981
Manufacturer's Depreciation Reimbursement	604,226	476,409	562,859	731,472	2,146,291	2,501,512
State Grants	25,522,730	30,517,823	35,500,012	34,657,910	85,235,067	83,027,233
Education Finance Act (EFA)	35,156,650	36,992,433	36,926,102	38,941,123	244,793	253,160
Education Improvement Act (EIA)	8,314,112	7,894,222	8,063,711	8,355,569	15,657,787	15,963,954
Education Lottery	0	115,582	23,305	0	4,301	7,186
Revenues from Federal Sources	17,670,831	15,435,103	21,700,622	44,609,307	34,107,478	39,133,213
Revenues from Other Local Sources	1,574,078	1,634,362	1,791,471	1,675,111	1,800,010	1,879,472
Revenues from Special Purpose Districts	47,922,622	54,319,382	54,319,382	59,406,566	59,406,566	64,605,046
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	361,740,486	370,791,451	348,124,718	379,152,327	363,412,637	438,243,054
Administration	78,976,222	81,032,853	80,493,863	99,841,049	106,210,015	118,682,733
Instruction	79,700,311	83,142,190	88,577,200	96,193,993	101,854,601	112,767,831
Public Safety	28,434,666	31,314,988	35,420,601	31,251,153	32,476,621	52,652,699
Transportation	9,996,449	11,169,027	14,857,379	11,967,437	11,071,311	14,256,663
Health & Human Services	8,320,448	9,967,455	7,166,686	10,254,302	8,982,505	1,688,823
Environment & Housing	3,291,071	3,513,751	6,007,384	4,298,596	4,333,572	7,745,498
Recreation & Culture	6,171,018	6,858,960	12,037,595	4,747,852	6,432,242	7,578,183
Debt Service & Interest on Debt	24,907,594	29,424,624	27,490,877	29,965,598	24,892,401	35,171,683
Purchase of Land & Facility Construction	77,586,684	75,405,760	35,667,464	33,814,344	13,799,636	34,501,125
All Other	4,702,463	5,787,949	7,231,775	7,206,909	3,748,639	1,069,354
Special Purpose Districts	39,653,560	33,173,894	33,173,894	49,611,094	49,611,094	52,128,462

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

Lancaster County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	250,659,204	173,373,498	181,876,100	215,893,292	230,431,084	246,309,151
Revenues from Local Sources	153,247,887	70,347,729	69,949,196	81,573,787	93,162,758	100,567,745
Current Property Taxes	58,332,246	62,187,541	66,347,463	75,644,503	81,094,264	88,551,285
Current Real & Personal Property Taxes	57,891,644	62,007,361	65,731,499	74,956,483	80,311,795	87,960,715
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	440,602	180,180	615,964	688,020	782,469	590,570
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	94,915,641	8,160,188	3,601,733	5,929,284	12,068,494	12,016,460
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	7,559,200	6,066,786	1,324,361	3,330,835	8,073,904	8,697,618
Bonds & Leases	82,968,344	0	0	0	0	0
Miscellaneous	4,388,097	2,093,402	2,277,372	2,598,449	3,994,590	3,318,842
Revenues from State Sources	82,442,229	88,948,210	93,880,134	95,830,957	109,678,069	116,334,527
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	2,484,338	2,549,337	2,572,198	2,617,398	2,666,438	2,685,320
Reimbursements for Property Tax Relief - Remaining Residential	9,613,903	10,111,657	10,518,839	11,536,850	12,402,615	14,291,123
\$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	270,547	249,560	293,840	503,386	1,599,675	1,839,949
State Grants	22,679,553	27,112,293	31,559,013	29,953,505	73,179,334	77,370,709
Education Finance Act (EFA)	35,156,650	36,992,433	36,926,102	38,941,123	244,793	253,160
Education Improvement Act (EIA)	8,314,112	7,894,222	8,063,711	8,355,569	15,657,787	15,963,954
Education Lottery	0	115,582	23,305	0	4,301	7,186
Revenues from Federal Sources	14,969,088	14,077,559	18,046,770	38,488,548	27,590,257	29,406,879
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	227,198,953	228,914,814	197,370,339	207,603,919	222,878,172	253,538,665
Administration	58,557,103	60,145,643	57,692,580	77,090,436	85,950,064	90,832,542
Instruction	79,700,311	83,142,190	88,577,200	96,193,993	101,854,601	112,767,831
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	665,496	674,579	604,662	798,507	1,220,653	921,213
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	786,217	797,536	799,690	739,302	860,160	770,952
Debt Service & Interest on Debt	14,792,922	17,749,795	18,251,656	19,478,565	19,618,151	21,448,803
Purchase of Land & Facility Construction	71,822,829	65,585,322	30,647,882	12,346,131	12,780,093	26,358,869
All Other	874,075	819,749	796,669	956,985	594,450	438,455

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

Lancaster County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	109,427,325	96,287,012	105,207,003	135,344,489	134,232,597	133,684,121
Revenues from Local Sources	97,286,240	83,825,404	90,407,813	115,766,499	106,172,953	109,660,049
Current Property Taxes	36,812,200	40,878,584	40,951,933	44,435,960	49,250,069	54,680,405
Current Real & Personal Property Taxes	33,074,686	37,037,223	36,966,084	40,485,673	45,208,299	50,182,343
Fee In Lieu of Property Tax	2,257,497	2,293,314	2,722,275	2,831,636	2,992,076	3,279,238
All Other	1,480,017	1,548,047	1,263,574	1,118,651	1,049,694	1,218,824
Local Option Sales Tax	6,982,699	8,692,048	10,138,086	11,733,147	11,484,439	11,867,908
Local Hospitality Tax	1,506,522	1,589,463	1,880,586	2,035,305	2,232,378	2,248,666
Local Accommodations Tax	149,626	170,891	121,932	164,248	153,092	165,769
Capital Projects & Other Local Taxes	9,632,957	11,199,016	13,987,334	15,068,141	17,780,349	16,556,686
Licenses, Fees, Charges, & Bonds	42,202,236	21,295,402	23,327,942	42,329,698	25,272,626	24,140,615
Licenses & Permits	6,912,416	7,571,489	9,208,683	11,001,592	6,771,071	6,159,694
Service Revenue & Charges	8,158,115	8,213,867	8,578,137	10,960,544	10,370,771	16,306,467
Bonds & Leases	22,021,323	0	700,000	15,685,541	1,120,683	0
Miscellaneous	5,110,382	5,510,046	4,841,122	4,682,021	7,010,101	1,674,454
Revenues from State Sources	8,792,953	9,703,588	10,163,880	11,784,355	19,766,790	12,432,558
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	2,105,227	2,374,352	2,340,069	2,324,812	2,427,885	2,518,214
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)	3,660,118	3,712,998	3,863,070	4,527,052	4,748,479	3,630,161
Manufacturer's Depreciation Reimbursement	215,272	212,708	252,917	228,086	534,693	648,518
State Grants	2,812,336	3,403,530	3,707,824	4,704,405	12,055,733	5,635,664
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,838,681	1,274,871	3,121,892	6,120,759	6,492,844	9,712,122
Revenues from Other Local Sources	1,509,451	1,483,149	1,513,418	1,672,876	1,800,010	1,879,393
Total Expenditures (County only)	73,535,601	92,107,803	100,735,410	121,624,403	87,613,406	128,498,433
Administration	15,065,267	16,273,070	18,997,647	22,446,303	19,193,167	26,173,486
Instruction	0	0	0	0	0	0
Public Safety	22,614,321	26,098,301	28,782,073	31,242,552	31,514,931	51,575,717
Transportation	8,837,006	10,492,370	14,321,608	11,967,437	11,071,311	14,131,455
Health & Human Services	7,654,952	9,292,876	6,562,024	9,455,795	7,761,852	767,610
Environment & Housing	832,510	880,086	3,932,682	4,298,596	3,699,596	7,281,801
Recreation & Culture	3,826,620	4,615,151	10,068,795	4,008,550	4,932,567	6,214,594
Debt Service & Interest on Debt	8,783,676	11,375,215	9,032,439	10,487,033	5,274,250	13,722,880
Purchase of Land & Facility Construction	2,329,683	9,786,334	5,019,582	21,468,213	1,019,543	8,142,256
All Other	3,591,566	3,294,400	4,018,560	6,249,924	3,146,189	488,634

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

Lancaster County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	19,759,071	17,552,470	19,396,043	538,505	4,165,575	4,831,073
Revenues from Local Sources	17,956,535	16,547,009	17,518,454	517,833	4,001,279	4,505,505
Current Property Taxes	4,177,735	3,472,229	3,472,903	0	225,930	60,564
Current Real & Personal Property Taxes	3,415,591	3,083,933	3,067,571	0	220,261	51,798
Fee In Lieu of Property Tax	480,978	205,359	223,346	0	0	7,027
All Other	281,166	182,937	181,986	0	5,669	1,739
Local Option Sales Tax	3,610,088	3,589,363	3,909,060	281,028	1,385,280	1,470,976
Local Hospitality Tax	1,078,544	1,076,449	1,168,674	0	147,005	164,810
Local Accommodations Tax	0	11,276	13,022	1,332	812	13,429
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	9,090,168	8,397,692	8,954,795	235,473	2,242,252	2,795,726
Licenses & Permits	3,647,415	4,221,012	4,379,045	177,597	1,005,856	1,264,044
Service Revenue & Charges	4,136,297	3,556,868	3,924,518	47,026	855,791	912,023
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	1,306,456	619,812	651,232	10,850	380,605	619,659
Revenues from State Sources	874,847	771,575	1,067,576	18,437	139,919	311,277
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	261,995	260,609	258,240	0	40,789	40,935
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	463,604	494,825	560,059	18,437	87,207	236,437
State Grants	118,407	14,141	16,102	0	11,923	13,045
Education Finance Act (EFA)	30,841	2,000	233,175	0	0	20,860
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	863,062	82,673	531,960	0	24,377	14,212
Revenues from Other Local Sources	64,627	151,213	278,053	2,235	0	79
Total Expenditures (Cities only)*	21,352,372	16,594,940	16,845,075	312,911	3,309,965	4,077,494
Administration	5,353,852	4,614,140	3,803,636	304,310	1,066,784	1,676,705
Instruction	0	0	0	0	0	0
Public Safety	5,820,345	5,216,687	6,638,528	8,601	961,690	1,076,982
Transportation	1,159,443	676,657	535,771	0	0	125,208
Health & Human Services	0	0	0	0	0	0
Environment & Housing	2,458,561	2,633,665	2,074,702	0	633,976	463,697
Recreation & Culture	1,558,181	1,446,273	1,169,110	0	639,515	592,637
Debt Service & Interest on Debt	1,330,996	299,614	206,782	0	0	0
Purchase of Land & Facility Construction	3,434,172	34,104	0	0	0	0
All Other	236,822	1,673,800	2,416,546	0	8,000	142,265

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	47,922,622	54,319,382	54,319,382	59,406,566	59,406,566	64,605,046
Total Expenditures (Special Purpose District Only)	39,653,560	33,173,894	33,173,894	49,611,094	49,611,094	52,128,462

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	99,322,181	106,538,354	110,772,299	120,080,463	130,570,263	143,292,254
School District Total	58,332,246	62,187,541	66,347,463	75,644,503	81,094,264	88,551,285
County Total	36,812,200	40,878,584	40,951,933	44,435,960	49,250,069	54,680,405
Cities Total	4,177,735	3,472,229	3,472,903	0	225,930	60,564
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	416,012,414	439,405,283	462,863,417	526,731,593	573,005,576	626,350,648
Owner Occupied (4% assessment ratio)	199,727,720	214,378,270	230,073,360	267,832,180	292,074,160	323,061,800
Agricultural (Private) (4%)	1,498,330	1,515,650	1,497,700	1,468,280	1,069,900	1,069,910
Agricultural (Corporate) (6%)	402,520	371,350	357,590	335,150	310,740	304,330
Commercial/Rental (6%)	100,656,870	108,983,230	109,116,770	125,445,900	143,151,940	157,417,540
Personal Property (Vehicles) (6%)	44,702,334	48,083,712	50,288,745	55,056,025	60,092,178	65,313,210
Other Personal Property (10.5%)	3,668,310	3,750,720	2,983,040	1,590,420	1,812,815	1,797,980
Manufacturing (10.5%)	10,405,710	8,650,623	9,251,836	6,300,660	8,046,770	10,339,929
Utility (10.5%)	18,624,905	17,608,050	19,373,214	20,861,667	21,931,955	23,098,830
Business Personal (10.5%)	8,218,204	10,697,917	9,785,896	12,642,425	10,024,395	9,901,800
Motor Carrier (9.5%)	2,007,295	898,345	2,785,740	2,656,970	2,735,660	2,093,392
Fee-in-Lieu and Joint Industrial Park	26,100,216	24,467,416	27,349,526	32,541,916	31,755,063	31,951,927

Estimated Total Average Millage Rates	338.5	345.5	350.7	351.3	354.4	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Laurens County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	191,458,377	193,279,328	235,933,270	226,713,126	223,025,674	255,973,279
Revenues from Local Sources	87,141,850	87,296,595	118,601,299	95,198,257	93,422,933	130,432,881
Current Property Taxes	62,785,155	53,302,356	55,729,295	55,555,690	58,028,220	55,772,637
Current Real & Personal Property Taxes	51,363,283	47,069,873	48,142,299	47,851,206	51,689,309	48,862,151
Fee In Lieu of Property Tax (only Counties and Cities)	9,797,113	4,983,507	4,508,286	6,440,795	5,037,078	5,744,661
All Other	1,624,759	1,248,976	3,078,710	1,263,689	1,301,833	1,165,825
Local Option Sales Tax	6,632,371	5,048,689	5,738,092	4,691,314	6,162,656	6,461,562
Local Hospitality Tax	1,070,037	1,139,213	1,214,069	711,972	771,875	1,445,769
Local Accommodations Tax	148,095	116,653	115,769	254	2,840	171,931
Capital Projects & Other Local Taxes	0	0	0	6,372,794	7,964,850	8,240,696
Licenses, Fees, Charges, & Bonds	16,506,192	27,689,684	55,804,074	27,866,233	20,492,492	58,340,286
Licenses & Permits	4,376,962	4,449,542	3,681,313	3,216,101	3,972,561	5,961,979
Service Revenue & Charges	9,267,475	11,381,986	8,322,489	12,587,389	12,023,426	12,733,880
Bonds & Leases	0	8,841,885	40,869,028	6,175,000	0	34,812,562
Miscellaneous	2,861,755	3,016,271	2,931,244	5,887,743	4,496,505	4,831,865
Revenues from State Sources	67,591,999	68,254,280	69,535,574	71,183,476	73,730,542	80,732,911
Reimbursements for Property Tax Relief - \$100,000 Residential	2,757,659	933,593	2,757,659	3,313,131	2,757,659	2,757,659
Homestead Exemption	2,630,086	2,410,356	1,597,029	2,697,820	2,729,230	2,702,925
Reimbursements for Property Tax Relief - Remaining Residential	5,666,238	6,976,548	6,243,483	6,730,490	7,367,193	8,423,173
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	3,756,096	3,796,860	4,114,148	3,835,164	3,889,444	6,372,347
Manufacturer's Depreciation Reimbursement	478,692	527,220	655,978	1,059,096	1,799,299	1,908,899
State Grants	19,032,147	22,706,940	24,732,353	23,692,878	44,493,768	47,183,646
Education Finance Act (EFA)	25,407,422	23,503,522	22,646,767	22,597,816	136,929	136,879
Education Improvement Act (EIA)	7,823,508	7,175,347	6,788,157	7,257,081	10,557,020	11,168,836
Education Lottery	40,151	223,894	0	0	0	78,546
Revenues from Federal Sources	16,621,155	17,382,104	29,402,505	37,682,695	32,942,149	26,480,246
Revenues from Other Local Sources	4,155,947	2,982,258	1,029,801	480,598	761,950	2,090,652
Revenues from Special Purpose Districts	15,947,426	17,364,091	17,364,091	22,168,100	22,168,100	16,236,590
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	181,537,699	180,917,122	192,509,382	218,339,109	213,073,046	242,175,724
Administration	54,909,853	54,893,436	54,304,519	69,450,420	66,616,653	75,915,267
Instruction	52,760,886	55,513,990	61,990,778	60,997,362	64,575,397	65,544,237
Public Safety	21,575,082	24,242,392	28,963,748	20,174,399	22,555,858	34,686,874
Transportation	1,837,993	4,584,413	2,446,231	5,290,975	2,854,993	1,968,771
Health & Human Services	3,737,488	4,884,934	5,175,108	5,499,825	6,059,337	6,990,084
Environment & Housing	4,215,293	4,223,517	3,956,463	3,400,736	783,014	798,311
Recreation & Culture	2,158,551	2,123,177	2,054,751	2,128,453	2,211,233	3,113,477
Debt Service & Interest on Debt	11,316,187	11,353,106	10,375,058	21,275,808	12,722,173	13,405,722
Purchase of Land & Facility Construction	11,395,395	7,552,210	11,079,485	6,113,966	22,047,318	22,920,860
All Other	4,606,147	390,147	1,007,441	11,541,927	181,832	911,617
Special Purpose Districts	13,024,824	11,155,800	11,155,800	12,465,238	12,465,238	15,920,504

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

Laurens County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	109,157,188	111,843,987	118,019,238	135,932,900	134,426,641	137,686,305
Revenues from Local Sources	33,078,321	36,500,707	36,545,050	46,414,897	40,624,283	42,304,300
Current Property Taxes	28,775,600	32,448,910	33,596,367	33,356,337	35,025,312	36,269,269
Current Real & Personal Property Taxes	28,385,553	32,351,499	33,367,441	32,755,858	34,526,652	35,696,644
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	390,047	97,411	228,926	600,479	498,660	572,625
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,302,721	4,051,797	2,948,683	13,058,560	5,598,971	6,035,031
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	2,477,263	2,008,291	1,026,940	1,698,315	3,037,152	3,712,021
Bonds & Leases	0	686,469	351,879	6,175,000	0	341,000
Miscellaneous	1,825,458	1,357,037	1,569,864	5,185,245	2,561,819	1,982,010
Revenues from State Sources	59,761,043	58,658,855	59,979,456	60,660,638	64,453,199	69,623,959
Reimbursements for Property Tax Relief - \$100,000 Residential	2,757,659	933,593	2,757,659	3,313,131	2,757,659	2,757,659
Homestead Exemption	1,269,010	1,038,864	464,373	1,563,192	1,542,319	1,269,010
Reimbursements for Property Tax Relief - Remaining Residential	5,666,238	6,976,548	6,243,483	6,730,490	7,367,193	8,423,173
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	174,971	174,970	174,971	129,152	174,971	174,971
Manufacturer's Depreciation Reimbursement	262,998	315,933	0	0	0	0
State Grants	16,359,086	18,316,184	20,904,046	19,069,776	41,917,108	45,614,885
Education Finance Act (EFA)	25,407,422	23,503,522	22,646,767	22,597,816	136,929	136,879
Education Improvement Act (EIA)	7,823,508	7,175,347	6,788,157	7,257,081	10,557,020	11,168,836
Education Lottery	40,151	223,894	0	0	0	78,546
Revenues from Federal Sources	16,317,824	16,684,425	21,494,732	28,857,365	29,349,159	25,758,046
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	109,265,059	110,944,519	116,131,193	129,560,026	132,548,750	138,901,946
Administration	45,533,328	44,195,773	45,651,978	48,766,425	54,260,843	59,410,703
Instruction	52,760,886	55,513,990	61,990,778	60,997,362	64,575,397	65,544,237
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	1,632	3,380	1,450	1,350	7,021	2,869
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	79,962	5,035	7,593	1,900	0	3,571
Debt Service & Interest on Debt	7,113,449	7,516,551	6,921,752	15,765,815	6,755,604	6,625,159
Purchase of Land & Facility Construction	2,940,299	3,394,721	1,428,486	3,934,742	6,857,885	7,223,030
All Other	835,503	315,069	129,156	92,432	92,000	92,377

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

Laurens County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	50,270,086	47,531,565	74,683,454	58,828,912	54,191,413	83,659,805
Revenues from Local Sources	43,066,568	39,272,269	57,699,965	41,577,235	44,559,819	71,672,814
Current Property Taxes	30,781,743	17,933,353	17,599,351	19,910,310	20,446,831	15,444,784
Current Real & Personal Property Taxes	19,819,792	11,858,013	11,839,045	12,816,231	14,661,537	9,111,673
Fee In Lieu of Property Tax	9,775,903	4,969,879	4,494,208	6,440,795	4,994,705	5,744,661
All Other	1,186,048	1,105,461	1,266,098	653,284	790,589	588,450
Local Option Sales Tax	5,364,614	3,534,182	3,995,097	3,834,671	5,229,223	3,907,117
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	0	0	0	6,372,794	7,964,850	8,240,696
Licenses, Fees, Charges, & Bonds	6,920,211	17,804,734	36,105,517	11,459,460	10,918,915	44,080,217
Licenses & Permits	709,254	703,938	634,007	818,927	991,917	988,120
Service Revenue & Charges	5,859,961	8,426,981	6,570,480	10,521,840	8,679,841	8,214,401
Bonds & Leases	0	8,000,000	28,551,283	0	0	33,470,466
Miscellaneous	350,996	673,815	349,747	118,693	1,247,157	1,407,230
Revenues from State Sources	6,922,386	7,959,932	8,992,327	10,194,476	8,219,357	10,174,046
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,079,797	1,093,295	1,132,656	1,134,628	1,186,911	1,199,772
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)	3,054,351	2,982,094	3,403,409	3,386,650	3,707,797	5,505,947
Manufacturer's Depreciation Reimbursement	176,411	172,004	641,961	1,059,096	1,799,299	1,908,899
State Grants	2,611,827	3,712,539	3,814,301	4,614,102	1,525,350	1,559,427
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	217,149	7,523,101	6,596,765	844,381	722,200
Revenues from Other Local Sources	281,132	82,215	468,061	460,436	567,856	1,090,746
Total Expenditures (County only)	38,202,924	42,902,474	51,303,534	68,603,849	55,444,638	66,101,209
Administration	6,853,693	6,930,393	4,649,018	18,582,221	9,242,593	10,224,323
Instruction	0	0	0	0	0	0
Public Safety	14,953,195	18,043,552	22,211,947	17,004,444	18,912,871	23,007,058
Transportation	1,443,854	4,171,557	2,137,576	3,850,623	1,592,734	1,968,771
Health & Human Services	3,735,856	4,881,554	5,173,658	5,498,475	6,052,316	6,987,215
Environment & Housing	2,445,253	2,003,991	2,577,539	3,400,736	732,322	742,468
Recreation & Culture	996,022	1,118,407	1,061,480	1,200,755	1,413,441	1,559,556
Debt Service & Interest on Debt	2,669,727	2,327,793	3,096,385	5,509,993	5,512,971	5,913,988
Purchase of Land & Facility Construction	1,753,428	3,425,227	9,650,999	2,179,224	11,985,390	15,697,830
All Other	3,351,896	0	744,932	11,377,378	0	0

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

Laurens County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	16,083,677	16,539,685	25,866,487	9,783,214	12,239,520	18,390,579
Revenues from Local Sources	10,996,961	11,523,619	24,356,284	7,206,125	8,238,831	16,455,767
Current Property Taxes	3,227,812	2,920,093	4,533,577	2,289,043	2,556,077	4,058,584
Current Real & Personal Property Taxes	3,157,938	2,860,361	2,935,813	2,279,117	2,501,120	4,053,834
Fee In Lieu of Property Tax	21,210	13,628	14,078	0	42,373	0
All Other	48,664	46,104	1,583,686	9,926	12,584	4,750
Local Option Sales Tax	1,267,757	1,514,507	1,742,995	856,643	933,433	2,554,445
Local Hospitality Tax	1,070,037	1,139,213	1,214,069	711,972	771,875	1,445,769
Local Accommodations Tax	148,095	116,653	115,769	254	2,840	171,931
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,283,260	5,833,153	16,749,874	3,348,213	3,974,606	8,225,038
Licenses & Permits	3,667,708	3,745,604	3,047,306	2,397,174	2,980,644	4,973,859
Service Revenue & Charges	930,251	946,714	725,069	367,234	306,433	807,458
Bonds & Leases	0	155,416	11,965,866	0	0	1,001,096
Miscellaneous	685,301	985,419	1,011,633	583,805	687,529	1,442,625
Revenues from State Sources	908,570	1,635,493	563,791	328,362	1,057,986	934,906
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	281,279	278,197	0	0	0	234,143
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	526,774	639,796	535,768	319,362	6,676	691,429
Education Finance Act (EFA)	39,283	39,283	14,017	0	0	0
Education Improvement Act (EIA)	61,234	678,217	14,006	9,000	1,051,310	9,334
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	303,331	480,530	384,672	2,228,565	2,748,609	0
Revenues from Other Local Sources	3,874,815	2,900,043	561,740	20,162	194,094	999,906
Total Expenditures (Cities only)*	21,044,892	15,914,329	13,918,855	7,709,996	12,614,420	21,252,065
Administration	2,522,832	3,767,270	4,003,523	2,101,774	3,113,217	6,280,241
Instruction	0	0	0	0	0	0
Public Safety	6,621,887	6,198,840	6,751,801	3,169,955	3,642,987	11,679,816
Transportation	394,139	412,856	308,655	1,440,352	1,262,259	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	1,770,040	2,219,526	1,378,924	0	50,692	55,843
Recreation & Culture	1,082,567	999,735	985,678	925,798	797,792	1,550,350
Debt Service & Interest on Debt	1,533,011	1,508,762	356,921	0	453,598	866,575
Purchase of Land & Facility Construction	6,701,668	732,262	0	0	3,204,043	0
All Other	418,748	75,078	133,353	72,117	89,832	819,240

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	15,947,426	17,364,091	17,364,091	22,168,100	22,168,100	16,236,590
Total Expenditures (Special Purpose District Only)	13,024,824	11,155,800	11,155,800	12,465,238	12,465,238	15,920,504

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	70,811,995	57,739,717	61,983,398	59,871,208	63,326,296	60,506,251
School District Total	28,775,600	32,448,910	33,596,367	33,356,337	35,025,312	36,269,269
County Total	30,781,743	17,933,353	17,599,351	19,910,310	20,446,831	15,444,784
Cities Total	3,227,812	2,920,093	4,533,577	2,289,043	2,556,077	4,058,584
Special Purpose District Total	8,026,840	4,437,361	6,254,103	4,315,518	5,298,076	4,733,615

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	170,175,065	179,356,831	187,003,839	194,294,915	208,986,680	218,307,415
Owner Occupied (4% assessment ratio)	52,730,390	54,413,760	55,904,590	57,893,430	64,117,780	68,061,660
Agricultural (Private) (4%)	1,278,450	1,280,920	1,298,590	1,288,160	1,281,050	1,269,470
Agricultural (Corporate) (6%)	198,630	198,430	166,590	163,470	160,260	173,120
Commercial/Rental (6%)	41,141,620	43,103,070	44,675,690	45,968,690	51,956,700	55,215,320
Personal Property (Vehicles) (6%)	20,698,133	21,699,332	23,063,939	24,483,103	26,163,726	28,877,028
Other Personal Property (10.5%)	1,633,908	2,004,040	1,846,502	2,467,726	2,238,948	2,437,217
Manufacturing (10.5%)	9,502,790	9,353,460	10,761,956	13,759,966	16,062,608	8,234,496
Utility (10.5%)	12,045,420	18,452,520	19,270,140	20,118,017	21,134,608	21,604,800
Business Personal (10.5%)	5,790,970	5,603,130	6,199,410	6,406,440	6,597,190	6,505,970
Motor Carrier (9.5%)	2,144,890	2,009,700	2,009,700	2,009,700	2,009,700	2,009,700
Fee-in-Lieu and Joint Industrial Park	23,009,864	21,238,469	21,806,732	19,736,213	17,264,110	23,918,634

Estimated Total Average Millage Rates	363.5	369.6	369.6	369.5	369.5	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Lee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	47,255,975	47,619,018	45,609,598	56,091,018	52,658,915	63,943,423
Revenues from Local Sources	20,657,039	21,390,315	21,865,999	29,770,517	26,564,216	26,181,774
Current Property Taxes	11,945,180	12,512,312	13,216,080	11,923,146	13,017,528	13,546,579
Current Real & Personal Property Taxes	11,056,115	11,451,641	12,085,009	11,052,843	12,138,473	12,681,627
Fee In Lieu of Property Tax (only Counties and Cities)	121,808	202,035	213,479	148,136	295,058	173,308
All Other	767,257	858,636	917,592	722,167	583,997	691,643
Local Option Sales Tax	1,169,856	1,718,862	1,466,455	1,142,305	1,547,103	1,498,504
Local Hospitality Tax	264,468	255,071	277,525	297,345	304,058	342,188
Local Accommodations Tax	31,095	61,727	69,537	27,339	70,614	21,703
Capital Projects & Other Local Taxes	1,180,769	1,230,354	1,321,531	1,205,084	5,021,654	2,914,821
Licenses, Fees, Charges, & Bonds	6,065,671	5,611,989	5,514,871	15,175,298	6,603,259	7,857,979
Licenses & Permits	1,048,327	998,786	1,317,365	201,215	1,173,229	1,110,986
Service Revenue & Charges	3,248,168	3,151,686	3,160,500	7,777,062	3,417,282	2,922,387
Bonds & Leases	837,221	837,173	840,031	6,339,013	838,264	1,008,012
Miscellaneous	931,955	624,344	196,975	858,008	1,174,484	2,816,594
Revenues from State Sources	20,169,767	18,159,711	17,222,134	16,751,714	18,032,852	17,669,710
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	770,485	770,485	770,485	770,485	770,485	770,485
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	1,299,701	1,321,367	1,135,277	1,276,071	1,191,807	1,343,348
State-Shared Taxes (Aid to Subdivisions)	1,128,941	1,190,533	1,263,806	1,333,946	1,452,414	1,642,145
Manufacturer's Depreciation Reimbursement	1,372,919	1,309,491	1,236,194	1,166,054	1,047,586	893,827
State Grants	1,735,451	1,732,707	1,495,672	1,533,735	2,147,674	2,415,758
Education Finance Act (EFA)	223,980	232,231	171,583	306,888	433,186	439,804
Education Improvement Act (EIA)	5,693,428	5,640,499	5,507,171	4,764,229	8,872,882	8,376,258
Education Lottery	4,956,553	4,422,825	4,133,801	3,778,116	24,291	21,894
Education Lottery	2,746,268	1,539,573	1,508,145	1,822,190	2,092,527	1,766,190
Education Lottery	242,041	0	0	0	0	0
Revenues from Federal Sources	6,142,511	7,950,575	6,407,565	9,041,919	7,865,684	18,977,459
Revenues from Other Local Sources	286,658	118,417	113,900	526,868	196,163	1,114,481
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	48,655,469	46,034,813	42,684,263	46,191,432	58,188,290	61,384,400
Administration	17,141,211	17,611,842	16,283,122	14,028,886	23,065,179	23,559,744
Instruction	10,369,057	11,099,103	8,961,615	12,362,846	12,497,115	13,105,064
Public Safety	4,659,199	4,653,975	4,995,837	4,592,459	6,356,630	4,462,434
Transportation	0	34,217	8,404	34,299	0	909,369
Health & Human Services	1,518,086	1,742,201	1,638,456	1,757,958	642,485	1,055,099
Environment & Housing	894,437	642,359	798,547	0	895,665	604,796
Recreation & Culture	467,876	431,485	522,819	534,622	570,124	874,128
Debt Service & Interest on Debt	4,774,825	4,811,461	4,727,937	4,136,673	3,380,027	3,439,336
Purchase of Land & Facility Construction	616,054	0	0	0	208,620	5,375,366
All Other	8,214,724	5,008,170	4,747,526	8,743,689	10,572,445	7,999,064
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	28,864,123	28,567,090	25,448,871	29,623,193	29,773,538	38,683,346
Revenues from Local Sources	7,389,586	7,235,649	7,350,246	7,932,116	7,977,895	9,051,291
Current Property Taxes	5,404,450	5,552,492	6,162,737	6,202,566	6,271,257	6,726,271
Current Real & Personal Property Taxes	5,242,707	5,476,899	5,841,581	5,894,645	6,169,896	6,537,149
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	161,743	75,593	321,156	307,921	101,361	189,122
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 & Other Local Taxes	146,654	148,360	169,483	153,317	139,178	160,422
Licenses, Fees, Charges, & Bonds	1,838,482	1,534,797	1,018,026	1,576,233	1,567,460	2,164,598
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	383,373	260,973	29,549	166,741	460,623	796,754
Bonds & Leases	837,221	837,173	840,031	839,000	838,264	838,731
Miscellaneous	617,888	436,651	148,446	570,492	268,573	529,113
Revenues from State Sources	15,863,494	14,079,957	13,377,844	13,262,703	14,120,391	13,620,538
Reimbursements for Property Tax Relief - \$100,000 Residential	770,485	770,485	770,485	770,485	770,485	770,485
Homestead Exemption	557,980	561,103	382,673	568,569	386,474	570,230
Reimbursements for Property Tax Relief - Remaining Residential	1,128,941	1,190,533	1,263,806	1,333,946	1,452,414	1,642,145
\$2.5 Million Minimum Disbursement	1,372,919	1,309,491	1,236,194	1,166,054	1,047,586	893,827
State-Shared Taxes (Aid to Subdivisions)	45,184	45,332	20,011	19,949	0	49,466
Manufacturer's Depreciation Reimbursement	75,255	97,064	25,858	162,801	251,146	84,079
State Grants	3,967,868	4,143,551	4,036,871	3,640,593	8,095,468	7,822,222
Education Finance Act (EFA)	4,956,553	4,422,825	4,133,801	3,778,116	24,291	21,894
Education Improvement Act (EIA)	2,746,268	1,539,573	1,508,145	1,822,190	2,092,527	1,766,190
Education Lottery	242,041	0	0	0	0	0
Revenues from Federal Sources	5,611,043	7,251,484	4,720,781	8,428,374	7,675,252	16,011,517
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	31,445,557	29,785,821	25,888,961	29,366,855	31,111,581	39,339,576
Administration	14,301,574	13,602,068	11,291,373	12,008,915	13,379,874	15,699,465
Instruction	10,369,057	11,099,103	8,961,615	12,362,846	12,497,115	13,105,064
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	9,031	13,107	0	65,204	21,405	30,910
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	12,741	40,632
Debt Service & Interest on Debt	3,348,843	3,318,793	3,306,952	3,309,871	3,362,961	3,439,336
Purchase of Land & Facility Construction	616,054	0	0	0	208,620	5,375,366
All Other	2,800,998	1,752,750	2,329,021	1,620,019	1,628,865	1,648,803

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

Lee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	15,820,635	16,050,281	16,833,897	26,155,765	18,988,033	18,133,242
Revenues from Local Sources	10,887,890	11,687,676	11,447,911	21,642,923	15,224,651	13,978,124
Current Property Taxes	5,457,288	5,775,828	5,728,599	5,640,793	5,458,381	5,819,312
Current Real & Personal Property Taxes	4,837,895	4,908,329	4,988,907	5,084,909	4,857,585	5,243,053
Fee In Lieu of Property Tax	75,903	160,009	213,479	148,136	150,273	128,801
All Other	543,490	707,490	526,213	407,748	450,523	447,457
Local Option Sales Tax	836,173	1,353,533	1,212,196	1,098,606	1,232,147	1,266,991
Local Hospitality Tax	264,468	255,071	277,525	297,345	304,058	342,188
Local Accommodations Tax	31,095	21,512	25,289	27,339	20,573	21,703
Capital Projects & Other Local Taxes	1,034,115	1,081,994	1,152,048	1,051,767	4,882,476	2,754,399
Licenses, Fees, Charges, & Bonds	3,264,751	3,199,738	3,052,254	13,527,073	3,327,016	3,773,531
Licenses & Permits	156,091	180,629	132,919	135,554	166,381	167,818
Service Revenue & Charges	2,854,315	2,889,247	2,878,713	7,610,163	2,663,447	1,867,042
Bonds & Leases	0	0	0	5,500,013	0	0
Miscellaneous	254,345	129,862	40,622	281,343	497,188	1,738,671
Revenues from State Sources	4,114,619	3,545,097	3,585,302	3,372,429	3,476,372	3,620,367
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	641,124	660,376	666,823	680,608	694,115	686,687
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)	1,685,567	1,610,543	1,378,046	1,507,487	1,861,872	2,197,489
Manufacturer's Depreciation Reimbursement	62,368	69,188	70,133	144,087	142,971	182,154
State Grants	1,725,560	1,204,990	1,470,300	1,040,247	777,414	554,036
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	531,468	699,091	1,686,784	613,545	93,547	282,143
Revenues from Other Local Sources	286,658	118,417	113,900	526,868	193,463	252,609
Total Expenditures (County only)	13,401,525	12,560,707	13,481,691	16,603,867	23,263,435	16,393,550
Administration	2,068,329	3,305,663	4,188,295	1,879,672	8,693,246	6,966,824
Instruction	0	0	0	0	0	0
Public Safety	3,413,201	3,432,984	3,724,690	4,592,459	5,191,424	3,144,116
Transportation	0	34,217	8,404	34,299	0	0
Health & Human Services	1,509,055	1,499,924	1,638,456	1,692,754	621,080	1,024,189
Environment & Housing	0	114,797	0	0	0	604,796
Recreation & Culture	467,876	431,485	522,819	534,622	557,383	833,496
Debt Service & Interest on Debt	1,405,489	1,472,967	1,402,118	808,812	0	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	4,537,575	2,268,670	1,996,909	7,061,249	8,200,302	3,820,129

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

Lee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	2,571,217	3,001,647	3,326,830	312,060	3,897,344	7,126,835
Revenues from Local Sources	2,379,563	2,466,990	3,067,842	195,478	3,361,670	3,152,359
Current Property Taxes	1,083,442	1,183,992	1,324,744	79,787	1,287,890	1,000,996
Current Real & Personal Property Taxes	975,513	1,066,413	1,254,521	73,289	1,110,992	901,425
Fee In Lieu of Property Tax	45,905	42,026	0	0	144,785	44,507
All Other	62,024	75,553	70,223	6,498	32,113	55,064
Local Option Sales Tax	333,683	365,329	254,259	43,699	314,956	231,513
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	40,215	44,248	0	50,041	0
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	962,438	877,454	1,444,591	71,992	1,708,783	1,919,850
Licenses & Permits	892,236	818,157	1,184,446	65,661	1,006,848	943,168
Service Revenue & Charges	10,480	1,466	252,238	158	293,212	258,591
Bonds & Leases	0	0	0	0	0	169,281
Miscellaneous	59,722	57,831	7,907	6,173	408,723	548,810
Revenues from State Sources	191,654	534,657	258,988	116,582	436,089	428,805
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	100,597	99,888	85,781	26,894	111,218	86,431
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	4,700	76,832	97,615	6,299	285,802	168,803
State Grants	86,357	65,979	75,592	0	39,069	173,571
Education Finance Act (EFA)	0	291,958	0	83,389	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	0	0	0	0	96,885	2,683,799
Revenues from Other Local Sources	0	0	0	0	2,700	861,872
Total Expenditures (Cities only)*	3,808,387	3,688,285	3,313,611	220,710	3,813,274	5,651,274
Administration	771,308	704,111	803,454	140,299	992,059	893,455
Instruction	0	0	0	0	0	0
Public Safety	1,245,998	1,220,991	1,271,147	0	1,165,206	1,318,318
Transportation	0	0	0	0	0	909,369
Health & Human Services	0	229,170	0	0	0	0
Environment & Housing	894,437	527,562	798,547	0	895,665	0
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	20,493	19,701	18,867	17,990	17,066	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	876,151	986,750	421,596	62,421	743,278	2,530,132

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	11,945,180	12,512,312	13,216,080	11,923,146	13,017,528	13,546,579
School District Total	5,404,450	5,552,492	6,162,737	6,202,566	6,271,257	6,726,271
County Total	5,457,288	5,775,828	5,728,599	5,640,793	5,458,381	5,819,312
Cities Total	1,083,442	1,183,992	1,324,744	79,787	1,287,890	1,000,996
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	38,154,358	39,396,576	42,897,248	43,773,183	41,063,101	43,464,056
Owner Occupied (4% assessment ratio)	11,291,890	11,517,100	11,689,830	11,841,750	12,135,580	12,223,860
Agricultural (Private) (4%)	2,396,830	2,416,760	2,460,010	2,460,260	1,601,780	1,598,520
Agricultural (Corporate) (6%)	82,710	82,710	81,700	81,700	81,660	81,340
Commercial/Rental (6%)	8,997,360	9,216,200	9,258,610	9,347,810	9,480,970	9,626,060
Personal Property (Vehicles) (6%)	5,154,796	5,242,776	5,467,002	5,608,270	5,811,455	6,064,752
Other Personal Property (10.5%)	263,880	247,414	260,120	510,702	451,542	524,954
Manufacturing (10.5%)	2,915,339	3,615,010	3,352,450	4,215,316	4,123,630	4,547,600
Utility (10.5%)	3,915,220	4,075,740	4,811,030	4,973,220	5,065,280	6,554,590
Business Personal (10.5%)	1,824,027	1,782,097	2,128,047	2,005,167	1,405,890	1,460,700
Motor Carrier (9.5%)	838,611	380,452	1,247,296	1,488,564	0	0
Fee-in-Lieu and Joint Industrial Park	473,695	820,317	2,141,153	1,240,424	905,314	781,680

Estimated Total Average Millage Rates	398.2	399.7	401.8	397.5	398.9	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Lexington County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,320,871,221	1,513,406,873	1,407,648,980	1,522,191,629	1,552,773,480	1,560,664,425
Revenues from Local Sources	750,953,596	923,901,555	778,078,550	819,957,603	833,973,573	822,019,096
Current Property Taxes	425,611,700	450,203,485	475,731,252	480,394,217	512,679,853	529,221,617
Current Real & Personal Property Taxes	411,636,969	436,610,004	462,329,065	467,915,737	496,769,819	513,033,298
Fee In Lieu of Property Tax (only Counties and Cities)	6,854,341	7,091,841	6,223,582	5,462,047	6,288,717	6,825,056
All Other	7,120,390	6,501,640	7,178,605	7,016,433	9,621,317	9,363,264
Local Option Sales Tax	1,838,484	1,946,707	2,085,985	2,301,241	2,623,268	2,543,413
Local Hospitality Tax	5,677,829	5,998,461	6,434,100	8,841,493	11,495,293	11,085,668
Local Accommodations Tax	1,677,828	1,511,432	1,285,701	1,791,641	1,238,197	289,741
Capital Projects & Other Local Taxes	23,597,464	25,071,834	27,996,580	31,654,375	32,466,249	59,719,682
Licenses, Fees, Charges, & Bonds	292,550,291	439,169,636	264,544,932	294,974,636	273,470,713	219,158,975
Licenses & Permits	34,450,143	34,750,487	32,054,280	36,094,956	41,363,606	41,404,033
Service Revenue & Charges	60,218,419	53,416,883	36,515,450	50,160,454	78,362,337	81,311,877
Bonds & Leases	158,788,027	306,277,251	158,777,842	165,418,209	81,215,777	22,605,496
Miscellaneous	39,093,702	44,725,015	37,197,360	43,301,017	72,528,993	73,837,569
Revenues from State Sources	449,702,232	468,756,252	488,999,221	493,240,939	529,222,866	554,873,814
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	14,887,810	15,702,357	15,662,381	15,710,183	16,143,813	16,534,941
Reimbursements for Property Tax Relief - Remaining Residential	79,568,254	82,112,868	84,581,994	87,429,008	91,202,757	98,433,057
\$2.5 Million Minimum Disbursement	0	63,603	53,794	169,491	28,698	3,763
State-Shared Taxes (Aid to Subdivisions)	15,913,028	16,076,384	16,117,856	18,011,611	19,119,352	20,070,805
Manufacturer's Depreciation Reimbursement	4,838,637	4,217,827	4,540,719	4,608,217	9,362,264	12,601,241
State Grants	109,287,441	126,735,259	147,410,630	137,858,732	298,887,266	311,201,821
Education Finance Act (EFA)	154,242,790	154,956,175	153,320,750	159,585,846	1,393,694	1,404,446
Education Improvement Act (EIA)	45,111,399	42,496,461	41,767,475	44,327,094	67,542,579	69,080,825
Education Lottery	312,116	854,561	2,865	0	1,686	2,159
Revenues from Federal Sources	66,850,229	64,781,306	84,302,731	151,649,110	122,507,716	116,958,382
Revenues from Other Local Sources	15,092,184	15,680,486	15,981,204	15,740,544	25,465,892	18,395,423
Revenues from Special Purpose Districts	38,272,980	40,287,274	40,287,274	41,603,433	41,603,433	48,417,710
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,299,487,898	1,425,984,383	1,329,466,864	1,379,013,926	1,551,512,841	1,587,422,462
Administration	365,062,278	383,327,647	383,680,113	416,866,154	449,835,670	487,495,691
Instruction	383,419,818	403,325,682	427,411,825	450,751,600	467,487,918	492,793,706
Public Safety	114,256,237	113,643,738	106,115,025	117,728,813	135,743,410	152,929,936
Transportation	13,218,739	15,898,013	19,133,706	18,685,585	22,741,770	30,005,499
Health & Human Services	19,079,551	17,390,704	18,991,886	19,730,043	23,781,267	25,355,122
Environment & Housing	34,838,312	34,645,786	12,405,596	30,053,369	52,929,415	30,209,945
Recreation & Culture	15,540,392	15,512,802	15,759,231	17,334,808	20,449,063	20,136,000
Debt Service & Interest on Debt	108,227,707	204,128,189	119,662,608	117,677,582	182,548,592	128,221,444
Purchase of Land & Facility Construction	177,603,544	173,403,384	160,198,196	124,790,459	130,041,634	139,962,735
All Other	28,266,255	27,336,082	28,736,322	27,432,247	27,990,836	36,361,745
Special Purpose Districts	39,975,065	37,372,356	37,372,356	37,963,266	37,963,266	43,950,639

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

Lexington County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	991,553,467	1,175,696,435	1,069,569,397	1,134,908,150	1,113,059,280	1,113,373,261
Revenues from Local Sources	516,187,510	679,689,818	539,783,112	558,735,914	520,695,249	502,662,137
Current Property Taxes	294,297,081	314,332,183	334,292,458	336,861,725	355,545,269	358,191,125
Current Real & Personal Property Taxes	293,099,721	313,821,984	332,528,412	334,922,760	353,181,967	355,849,529
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	1,197,360	510,199	1,764,046	1,938,965	2,363,302	2,341,596
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 & Other Local Taxes	23,597,464	25,071,834	27,996,580	31,654,375	32,466,249	59,719,682
Licenses, Fees, Charges, & Bonds	198,292,965	340,285,801	177,494,074	190,219,814	132,683,731	84,751,330
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	34,514,271	27,567,981	10,635,010	16,540,022	43,206,013	49,192,485
Bonds & Leases	154,747,734	302,468,826	158,058,062	165,238,401	77,763,703	21,821,718
Miscellaneous	9,030,960	10,248,994	8,801,002	8,441,391	11,714,015	13,737,127
Revenues from State Sources	423,767,322	442,829,049	458,862,890	465,493,797	494,751,211	518,266,531
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	9,966,650	10,584,614	10,673,722	10,715,463	10,854,630	10,952,791
Reimbursements for Property Tax Relief - Remaining Residential	79,568,254	82,112,868	84,581,994	87,429,008	91,202,757	98,433,057
\$2.5 Million Minimum Disbursement	0	63,603	53,794	169,491	28,698	3,763
State-Shared Taxes (Aid to Subdivisions)	1,382,008	1,361,193	1,388,583	1,737,603	1,382,008	1,382,006
Manufacturer's Depreciation Reimbursement	3,847,923	3,375,704	3,651,289	3,705,012	7,335,622	10,339,818
State Grants	103,795,425	121,483,113	137,881,661	132,283,523	289,468,780	301,126,909
Education Finance Act (EFA)	154,242,790	154,956,175	153,320,750	159,585,846	1,393,694	1,404,446
Education Improvement Act (EIA)	45,111,399	42,496,461	41,767,475	44,327,094	67,542,579	69,080,825
Education Lottery	312,116	854,561	2,865	0	1,686	2,159
Revenues from Federal Sources	51,598,635	53,177,568	70,923,395	110,678,439	97,612,820	92,444,593
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	938,159,650	1,065,099,199	994,509,311	1,019,411,375	1,129,371,211	1,133,383,351
Administration	312,174,580	323,060,416	321,892,060	357,423,046	383,253,499	415,826,060
Instruction	383,419,818	403,325,682	427,411,825	450,751,600	467,487,918	492,793,706
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	355,317	453,160	297,606	229,658	246,251	390,278
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	429,168	123,415	166,675	158,165	101,642	101,685
Debt Service & Interest on Debt	95,894,031	185,764,637	104,504,819	104,101,335	164,096,980	109,127,688
Purchase of Land & Facility Construction	140,989,557	148,412,098	135,027,004	106,427,947	113,713,599	114,491,649
All Other	4,897,179	3,959,791	5,209,322	319,624	471,322	652,285

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

Lexington County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	224,017,260	229,165,549	240,268,000	278,798,730	294,902,209	289,707,784
Revenues from Local Sources	172,495,476	181,047,977	188,378,010	205,777,984	227,242,923	230,680,700
Current Property Taxes	114,715,532	118,649,280	128,373,268	130,023,617	136,587,487	149,904,587
Current Real & Personal Property Taxes	105,317,342	108,760,715	118,355,609	121,286,008	127,377,668	140,257,452
Fee In Lieu of Property Tax	6,001,988	6,261,555	6,174,898	5,413,566	5,552,150	6,109,182
All Other	3,396,202	3,627,010	3,842,761	3,324,043	3,657,669	3,537,954
Local Option Sales Tax	605,116	640,045	665,399	727,949	610,451	610,451
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	1,601,928	1,283,680	1,240,280	1,712,816	894,763	0
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	55,572,900	60,474,972	58,099,063	73,313,602	89,150,222	80,165,662
Licenses & Permits	6,879,582	7,426,029	8,930,437	10,265,051	9,620,961	9,054,308
Service Revenue & Charges	21,121,185	21,454,984	22,046,087	29,523,983	25,907,037	20,894,578
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	27,572,133	31,593,959	27,122,539	33,524,568	53,622,224	50,216,776
Revenues from State Sources	22,194,007	22,431,844	26,876,801	23,414,020	27,779,006	29,069,758
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	4,333,578	4,515,187	4,527,482	4,527,482	4,701,259	5,004,683
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)	12,097,069	12,238,892	12,698,705	13,853,615	14,635,710	15,363,902
Manufacturer's Depreciation Reimbursement	949,990	768,703	877,249	877,249	1,662,224	1,915,394
State Grants	4,813,370	4,909,062	8,773,365	4,155,674	6,779,813	6,785,780
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	14,719,143	11,131,445	9,443,679	35,370,606	15,325,748	12,878,096
Revenues from Other Local Sources	14,608,634	14,554,283	15,569,510	14,236,120	24,554,532	17,079,230
Total Expenditures (County only)	214,341,085	223,127,365	212,064,900	239,127,080	277,284,253	285,529,905
Administration	35,629,973	43,964,770	47,145,001	43,273,959	44,861,585	48,598,979
Instruction	0	0	0	0	0	0
Public Safety	83,106,191	81,643,553	81,943,880	91,482,663	99,684,444	111,571,782
Transportation	10,819,898	13,468,493	17,403,575	16,786,702	20,314,032	27,543,164
Health & Human Services	18,724,234	16,937,544	18,694,280	19,500,385	23,535,016	24,964,844
Environment & Housing	29,220,939	29,294,968	7,788,660	25,258,246	46,884,211	22,801,800
Recreation & Culture	10,744,001	10,644,770	10,940,610	12,146,735	11,891,187	11,820,827
Debt Service & Interest on Debt	5,146,525	5,248,371	5,245,463	4,019,718	4,117,058	4,221,993
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	20,949,324	21,924,896	22,903,431	26,658,672	25,996,720	34,006,516

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

Lexington County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	67,027,514	68,257,615	57,524,309	66,881,316	103,208,558	109,165,670
Revenues from Local Sources	62,270,610	63,163,760	49,917,428	55,443,705	86,035,401	88,676,259
Current Property Taxes	16,599,087	17,222,022	13,065,526	13,508,875	20,547,097	21,125,905
Current Real & Personal Property Taxes	13,219,906	14,027,305	11,445,044	11,706,969	16,210,184	16,926,317
Fee In Lieu of Property Tax	852,353	830,286	48,684	48,481	736,567	715,874
All Other	2,526,828	2,364,431	1,571,798	1,753,425	3,600,346	3,483,714
Local Option Sales Tax	1,233,368	1,306,662	1,420,586	1,573,292	2,012,817	1,932,962
Local Hospitality Tax	5,677,829	5,998,461	6,434,100	8,841,493	11,495,293	11,085,668
Local Accommodations Tax	75,900	227,752	45,421	78,825	343,434	289,741
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	38,684,426	38,408,863	28,951,795	31,441,220	51,636,760	54,241,983
Licenses & Permits	27,570,561	27,324,458	23,123,843	25,829,905	31,742,645	32,349,725
Service Revenue & Charges	4,582,963	4,393,918	3,834,353	4,096,449	9,249,287	11,224,814
Bonds & Leases	4,040,293	3,808,425	719,780	179,808	3,452,074	783,778
Miscellaneous	2,490,609	2,882,062	1,273,819	1,335,058	7,192,754	9,883,666
Revenues from State Sources	3,740,903	3,495,359	3,259,530	4,333,122	6,692,649	7,537,525
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	587,582	602,556	461,177	467,238	587,924	577,467
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	2,433,951	2,476,299	2,030,568	2,420,393	3,101,634	3,324,897
State Grants	40,724	73,420	12,181	25,956	364,418	346,029
Education Finance Act (EFA)	678,646	343,084	755,604	1,419,535	2,638,673	3,289,132
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	532,451	472,293	3,935,657	5,600,065	9,569,148	11,635,693
Revenues from Other Local Sources	483,550	1,126,203	411,694	1,504,424	911,360	1,316,193
Total Expenditures (Cities only)*	107,012,098	100,385,463	85,520,297	82,512,205	106,894,111	124,558,567
Administration	17,257,725	16,302,461	14,643,052	16,169,149	21,720,586	23,070,652
Instruction	0	0	0	0	0	0
Public Safety	31,150,046	32,000,185	24,171,145	26,246,150	36,058,966	41,358,154
Transportation	2,398,841	2,429,520	1,730,131	1,898,883	2,427,738	2,462,335
Health & Human Services	0	0	0	0	0	0
Environment & Housing	5,617,373	5,350,818	4,616,936	4,795,123	6,045,204	7,408,145
Recreation & Culture	4,367,223	4,744,617	4,651,946	5,029,908	8,456,234	8,213,488
Debt Service & Interest on Debt	7,187,151	13,115,181	9,912,326	9,556,529	14,334,554	14,871,763
Purchase of Land & Facility Construction	36,613,987	24,991,286	25,171,192	18,362,512	16,328,035	25,471,086
All Other	2,419,752	1,451,395	623,569	453,951	1,522,794	1,702,944

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	38,272,980	40,287,274	40,287,274	41,603,433	41,603,433	48,417,710
Total Expenditures (Special Purpose District Only)	39,975,065	37,372,356	37,372,356	37,963,266	37,963,266	43,950,639

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

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Property Taxes						
Total for School Districts, Counties, Cities, & Special Dist.	457,881,805	481,602,694	508,888,197	514,026,027	547,941,584	566,343,599
School District Total	294,297,081	314,332,183	334,292,458	336,861,725	355,545,269	358,191,125
County Total	114,715,532	118,649,280	128,373,268	130,023,617	136,587,487	149,904,587
Cities Total	16,599,087	17,222,022	13,065,526	13,508,875	20,547,097	21,125,905
Special Purpose District Total	32,270,105	31,399,209	33,156,945	33,631,810	35,261,731	37,121,982

	2018	2019	2020	2021	2022	2023
Assessed Property Values for Tax Years						
Total Assessed Value	1,545,269,664	1,599,887,397	1,714,290,117	1,763,349,757	1,860,623,421	1,971,327,721
Owner Occupied (4% assessment ratio)	651,444,070	683,362,900	748,474,590	778,079,480	814,036,650	851,463,200
Agricultural (Private) (4%)	3,078,370	3,160,690	3,598,320	3,602,040	2,087,980	2,094,560
Agricultural (Corporate) (6%)	78,080	73,580	69,180	64,950	57,680	53,230
Commercial/Rental (6%)	380,642,580	394,029,970	435,505,280	448,722,540	483,603,850	509,178,860
Personal Property (Vehicles) (6%)	169,643,517	173,836,915	178,878,356	193,003,002	206,729,520	220,987,010
Other Personal Property (10.5%)	22,447,180	23,454,185	23,783,124	19,331,570	25,642,812	28,860,580
Manufacturing (10.5%)	42,411,609	45,062,211	49,212,870	52,905,604	58,898,720	62,314,930
Utility (10.5%)	133,421,930	130,140,950	132,149,168	133,355,470	136,892,053	139,219,910
Business Personal (10.5%)	52,797,710	52,117,000	56,732,030	57,418,911	54,216,040	57,271,900
Motor Carrier (9.5%)	3,327,018	3,090,956	1,873,209	1,941,640	5,367,066	5,528,702
Fee-in-Lieu and Joint Industrial Park	85,977,600	91,558,040	84,013,990	74,924,550	73,091,050	94,354,839

Estimated Total Average Millage Rates	470.0	477.3	466.5	466.1	469.6	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Marion County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	108,930,830	81,883,575	92,972,672	101,288,916	106,669,986	133,277,167
Revenues from Local Sources	61,453,190	35,810,021	40,678,902	44,893,253	45,094,834	53,412,143
Current Property Taxes	18,351,843	17,949,397	20,071,885	19,851,884	20,053,941	21,809,277
Current Real & Personal Property Taxes	17,044,933	16,841,423	18,290,648	17,224,095	18,430,116	20,223,304
Fee In Lieu of Property Tax (only Counties and Cities)	169,011	171,569	121,187	1,343,632	236,632	301,272
All Other	1,137,899	936,405	1,660,050	1,284,157	1,387,193	1,284,701
Local Option Sales Tax	3,209,221	3,281,397	3,650,913	4,412,188	4,617,920	4,729,539
Local Hospitality Tax	295,547	297,551	332,014	339,921	388,431	398,463
Local Accommodations Tax	0	1,346	1,217	133	1,564	7,103
Capital Projects & Other Local Taxes	2,453,202	2,594,575	2,947,318	3,097,180	3,742,509	3,578,137
Licenses, Fees, Charges, & Bonds	37,143,377	11,685,755	13,675,555	17,191,947	16,290,469	22,889,624
Licenses & Permits	1,915,720	1,946,265	1,966,208	2,511,089	2,658,348	2,555,705
Service Revenue & Charges	7,441,177	8,146,018	7,384,563	8,286,406	9,666,167	11,030,383
Bonds & Leases	21,333,246	163,189	1,957,500	1,059,489	1,101,808	6,644,692
Miscellaneous	6,453,234	1,430,283	2,367,284	5,334,963	2,864,146	2,658,844
Revenues from State Sources	36,685,517	35,351,694	39,135,791	37,110,623	39,392,986	44,328,979
Reimbursements for Property Tax Relief - \$100,000 Residential	1,866,170	1,866,170	1,866,170	1,866,170	1,866,170	1,679,553
Homestead Exemption	1,706,277	1,742,824	1,772,755	1,767,372	1,737,256	1,832,617
Reimbursements for Property Tax Relief - Remaining Residential	2,984,338	2,832,770	3,334,221	3,521,697	3,834,699	4,552,942
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,086,635	2,047,627	2,253,058	2,415,579	2,512,491	2,753,485
Manufacturer's Depreciation Reimbursement	124,249	310,316	180,019	453,082	499,546	451,184
State Grants	11,930,123	11,444,416	15,086,160	13,042,293	27,292,967	31,835,956
Education Finance Act (EFA)	12,153,427	11,751,665	11,661,178	10,942,202	70,617	69,238
Education Improvement Act (EIA)	3,834,298	3,355,906	2,840,098	3,102,228	1,579,240	1,133,479
Education Lottery	0	0	142,132	0	0	20,524
Revenues from Federal Sources	10,353,483	10,143,836	12,631,853	18,906,938	21,728,596	35,383,214
Revenues from Other Local Sources	438,640	578,024	526,126	378,102	453,570	152,831
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	86,677,022	87,000,776	92,866,448	94,847,088	101,579,816	125,763,036
Administration	31,744,914	32,840,712	32,331,821	37,823,341	42,581,506	47,912,738
Instruction	26,017,418	25,916,860	27,525,144	26,827,129	27,204,532	29,102,694
Public Safety	12,753,598	9,373,832	10,742,343	10,766,732	12,515,225	15,835,760
Transportation	1,615,885	1,589,720	3,284,533	2,214,269	2,723,830	3,110,009
Health & Human Services	1,984,401	1,512,805	1,424,195	2,096,855	1,709,301	2,299,629
Environment & Housing	2,519,205	1,814,851	1,931,320	2,077,565	2,020,973	2,541,798
Recreation & Culture	1,997,815	1,545,021	1,462,488	1,892,879	1,823,153	2,155,911
Debt Service & Interest on Debt	432,860	5,026,982	8,546,731	5,306,708	4,081,546	6,357,163
Purchase of Land & Facility Construction	3,831,422	3,213,868	2,955,714	1,699,475	3,632,631	13,554,302
All Other	3,779,504	4,166,125	2,662,159	4,142,135	3,287,119	2,893,032
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	51,600,256	50,355,626	53,740,856	57,967,316	63,778,127	75,585,929
Revenues from Local Sources	10,990,416	10,352,683	10,908,524	11,046,695	13,030,511	15,458,528
Current Property Taxes	9,337,539	8,985,251	10,076,269	9,801,290	10,464,250	11,095,416
Current Real & Personal Property Taxes	9,108,039	8,891,709	9,740,717	9,405,219	10,040,410	10,829,413
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	229,500	93,542	335,552	396,071	423,840	266,003
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,652,877	1,367,432	832,255	1,245,405	2,566,261	4,363,112
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	977,412	760,419	368,576	598,465	1,818,032	2,596,645
Bonds & Leases	1,628	0	0	0	0	793,072
Miscellaneous	673,837	607,013	463,679	646,940	748,229	973,395
Revenues from State Sources	30,598,642	30,885,940	31,813,962	30,268,548	33,575,459	34,582,663
Reimbursements for Property Tax Relief - \$100,000 Residential	1,866,170	1,866,170	1,866,170	1,866,170	1,866,170	1,679,553
Homestead Exemption	793,102	793,872	793,845	793,818	748,244	807,394
Reimbursements for Property Tax Relief - Remaining Residential	2,984,338	2,832,770	3,334,221	3,521,697	3,834,699	4,552,942
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	128,320	126,982	125,182	125,156	125,462	125,650
Manufacturer's Depreciation Reimbursement	75,543	240,457	99,633	240,424	307,172	261,666
State Grants	8,763,444	9,918,118	10,951,503	9,676,853	25,043,855	25,932,217
Education Finance Act (EFA)	12,153,427	11,751,665	11,661,178	10,942,202	70,617	69,238
Education Improvement Act (EIA)	3,834,298	3,355,906	2,840,098	3,102,228	1,579,240	1,133,479
Education Lottery	0	0	142,132	0	0	20,524
Revenues from Federal Sources	10,011,198	9,117,003	11,018,370	16,652,073	17,172,157	25,544,738
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	51,831,262	52,940,423	51,753,626	55,215,922	59,841,305	67,407,945
Administration	25,254,726	26,419,185	23,584,653	27,545,418	31,625,103	37,519,852
Instruction	26,017,418	25,916,860	27,525,144	26,827,129	27,204,532	29,102,694
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	3,288	0	11,819	42,611	77,533	52,782
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	13,807	0	0	0	300	341
Debt Service & Interest on Debt	21,282	16,742	2,186	26,931	10,468	28,315
Purchase of Land & Facility Construction	93,313	120,926	353,000	668,046	818,253	598,563
All Other	427,428	466,710	276,824	105,787	105,116	105,398

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

Marion County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	50,289,966	24,224,748	31,967,254	35,073,183	33,730,501	48,460,432
Revenues from Local Sources	44,475,597	19,353,087	23,322,414	27,127,285	24,537,489	30,037,797
Current Property Taxes	7,532,236	7,498,232	8,260,764	8,700,864	8,085,159	9,045,719
Current Real & Personal Property Taxes	6,585,999	6,649,568	7,169,721	6,653,096	7,068,582	7,911,349
Fee In Lieu of Property Tax	130,584	151,913	67,238	1,282,733	173,750	239,136
All Other	815,653	696,751	1,023,805	765,035	842,827	895,234
Local Option Sales Tax	2,388,383	2,397,700	2,712,715	3,276,890	3,467,245	3,489,658
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	2,453,202	2,594,575	2,947,318	3,038,133	3,608,434	3,424,636
Licenses, Fees, Charges, & Bonds	32,101,776	6,862,580	9,401,617	12,111,398	9,376,651	14,077,784
Licenses & Permits	392,539	375,560	457,205	497,128	463,999	571,980
Service Revenue & Charges	5,111,764	5,800,140	5,420,769	5,958,749	5,912,918	6,202,696
Bonds & Leases	20,982,279	0	1,957,500	1,059,489	1,101,808	5,851,620
Miscellaneous	5,615,194	686,880	1,566,143	4,596,032	1,897,926	1,451,488
Revenues from State Sources	5,313,113	3,835,008	6,608,881	5,788,619	5,269,734	9,104,419
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	751,007	781,376	809,421	808,942	828,313	862,433
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)	1,724,619	1,684,753	1,882,424	2,049,229	2,142,496	2,326,708
Manufacturer's Depreciation Reimbursement	48,706	69,859	80,386	212,658	192,374	189,518
State Grants	2,788,781	1,299,020	3,836,650	2,717,790	2,106,551	5,725,759
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	227,688	588,866	1,540,254	1,804,703	3,518,576	9,201,911
Revenues from Other Local Sources	273,568	447,787	495,705	352,576	404,702	116,305
Total Expenditures (County only)	28,757,395	28,395,376	36,069,287	33,814,143	35,448,898	50,830,988
Administration	4,704,719	4,575,462	6,896,023	8,217,500	8,975,458	7,797,449
Instruction	0	0	0	0	0	0
Public Safety	10,180,335	7,205,065	8,542,585	8,508,639	10,036,189	12,686,235
Transportation	1,432,476	1,406,720	2,993,209	1,854,065	2,723,830	2,953,173
Health & Human Services	1,981,113	1,512,805	1,412,376	2,039,665	1,624,746	2,246,847
Environment & Housing	1,718,768	1,746,733	1,789,499	2,020,731	1,932,914	2,418,105
Recreation & Culture	1,242,081	926,445	908,001	1,247,952	1,059,448	1,282,071
Debt Service & Interest on Debt	411,578	5,010,240	8,544,545	5,279,777	4,071,078	6,328,848
Purchase of Land & Facility Construction	3,738,109	2,428,259	2,602,714	1,031,429	2,814,378	12,955,739
All Other	3,348,216	3,583,647	2,380,335	3,614,385	2,210,857	2,162,521

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

Marion County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	7,040,608	7,303,201	7,264,562	8,248,417	9,161,358	9,230,806
Revenues from Local Sources	5,987,177	6,104,251	6,447,964	6,719,273	7,526,834	7,915,818
Current Property Taxes	1,482,068	1,465,914	1,734,852	1,349,730	1,504,532	1,668,142
Current Real & Personal Property Taxes	1,350,895	1,300,146	1,380,210	1,165,780	1,321,124	1,482,542
Fee In Lieu of Property Tax	38,427	19,656	53,949	60,899	62,882	62,136
All Other	92,746	146,112	300,693	123,051	120,526	123,464
Local Option Sales Tax	820,838	883,697	938,198	1,135,298	1,150,675	1,239,881
Local Hospitality Tax	295,547	297,551	332,014	339,921	388,431	398,463
Local Accommodations Tax	0	1,346	1,217	133	1,564	7,103
Capital Projects & Other Local Taxes	0	0	0	59,047	134,075	153,501
Licenses, Fees, Charges, & Bonds	3,388,724	3,455,743	3,441,683	3,835,144	4,347,557	4,448,728
Licenses & Permits	1,523,181	1,570,705	1,509,003	2,013,961	2,194,349	1,983,725
Service Revenue & Charges	1,352,001	1,585,459	1,595,218	1,729,192	1,935,217	2,231,042
Bonds & Leases	349,339	163,189	0	0	0	0
Miscellaneous	164,203	136,390	337,462	91,991	217,991	233,961
Revenues from State Sources	773,762	630,746	712,948	1,053,456	547,793	641,897
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	162,168	167,576	169,489	164,612	160,699	162,790
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)	233,696	235,892	245,452	241,194	244,533	301,127
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	377,898	227,278	298,007	647,650	142,561	177,980
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	114,597	437,967	73,229	450,162	1,037,863	636,565
Revenues from Other Local Sources	165,072	130,237	30,421	25,526	48,868	36,526
Total Expenditures (Cities only)*	6,088,365	5,664,977	5,043,535	5,817,023	6,289,613	7,524,103
Administration	1,785,469	1,846,065	1,851,145	2,060,423	1,980,945	2,595,437
Instruction	0	0	0	0	0	0
Public Safety	2,573,263	2,168,767	2,199,758	2,258,093	2,479,036	3,149,525
Transportation	183,409	183,000	291,324	360,204	0	156,836
Health & Human Services	0	0	0	14,579	7,022	0
Environment & Housing	800,437	68,118	141,821	56,834	88,059	123,693
Recreation & Culture	741,927	618,576	554,487	644,927	763,405	873,499
Debt Service & Interest on Debt	0	0	0	0	0	0
Purchase of Land & Facility Construction	0	664,683	0	0	0	0
All Other	3,860	115,768	5,000	421,963	971,146	625,113

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	18,351,843	17,949,397	20,071,885	19,851,884	20,053,941	21,809,277
School District Total	9,337,539	8,985,251	10,076,269	9,801,290	10,464,250	11,095,416
County Total	7,532,236	7,498,232	8,260,764	8,700,864	8,085,159	9,045,719
Cities Total	1,482,068	1,465,914	1,734,852	1,349,730	1,504,532	1,668,142
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	77,818,954	78,554,809	78,850,299	82,262,645	82,176,736	89,499,134
Owner Occupied (4% assessment ratio)	24,200,346	24,300,694	24,327,897	24,634,976	24,959,067	28,443,863
Agricultural (Private) (4%)	1,516,003	1,525,227	1,520,160	1,524,689	1,288,256	1,366,051
Agricultural (Corporate) (6%)	613,112	617,507	618,880	609,718	586,546	468,825
Commercial/Rental (6%)	23,569,815	23,783,956	22,978,654	23,193,954	23,903,292	26,066,834
Personal Property (Vehicles) (6%)	9,524,735	9,735,885	10,411,560	10,683,955	11,131,436	11,935,118
Other Personal Property (10.5%)	757,344	631,769	621,608	668,764	760,885	828,855
Manufacturing (10.5%)	3,010,395	4,099,091	2,253,567	4,299,324	3,486,034	3,615,550
Utility (10.5%)	8,754,506	8,601,420	10,840,864	10,472,216	10,378,192	10,971,270
Business Personal (10.5%)	3,030,230	3,029,730	2,708,001	2,723,862	2,535,850	2,624,308
Motor Carrier (9.5%)	1,366,074	692,992	1,898,874	2,108,514	1,866,107	1,445,664
Fee-in-Lieu and Joint Industrial Park	1,476,394	1,536,538	670,234	1,342,673	1,281,071	1,732,796

Estimated Total Average Millage Rates	363.6	366.8	372.1	374.0	385.7	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Marlboro County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	88,973,645	79,979,737	93,426,267	102,464,708	82,468,651	111,339,220
Revenues from Local Sources	43,786,811	35,161,086	47,456,483	49,573,512	28,281,931	54,428,327
Current Property Taxes	22,030,754	23,611,260	22,310,217	22,314,559	20,700,428	23,391,205
Current Real & Personal Property Taxes	19,718,242	20,554,537	19,263,895	19,587,538	18,137,136	20,835,341
Fee In Lieu of Property Tax (only Counties and Cities)	1,167,161	1,983,024	1,756,994	1,560,326	1,520,925	1,353,759
All Other	1,145,351	1,073,699	1,289,328	1,166,695	1,042,367	1,202,105
Local Option Sales Tax	2,478,455	2,633,371	2,841,900	3,220,712	2,313,086	5,824,111
Local Hospitality Tax	324,401	321,182	339,056	384,809	40,720	463,848
Local Accommodations Tax	44,200	38,495	37,907	35,936	38,342	243,337
Capital Projects & Other Local Taxes	16,600	34,642	1,795,882	2,026,006	2,038,484	2,084,707
Licenses, Fees, Charges, & Bonds	18,892,401	8,522,136	20,131,521	21,591,490	3,150,871	22,421,119
Licenses & Permits	1,254,625	1,013,306	1,046,282	1,143,785	263,216	1,466,457
Service Revenue & Charges	4,209,661	4,556,389	10,271,964	17,307,998	2,191,706	15,876,245
Bonds & Leases	10,355,379	885,000	6,695,000	2,436,000	0	444,587
Miscellaneous	3,072,736	2,067,441	2,118,275	703,707	695,949	4,633,830
Revenues from State Sources	32,627,408	32,239,483	31,427,098	31,639,426	33,989,074	40,133,406
Reimbursements for Property Tax Relief - \$100,000 Residential	990,059	990,059	990,059	990,059	990,059	990,059
Homestead Exemption	1,430,253	1,423,731	1,430,550	1,427,314	1,298,539	1,455,002
Reimbursements for Property Tax Relief - Remaining Residential	1,876,963	2,239,743	2,356,915	2,873,587	2,855,567	3,317,898
\$2.5 Million Minimum Disbursement	623,037	260,257	143,085	0	0	0
State-Shared Taxes (Aid to Subdivisions)	1,973,983	1,955,551	796,707	2,036,433	1,713,981	1,907,934
Manufacturer's Depreciation Reimbursement	2,180,012	1,902,240	2,174,823	2,546,594	3,800,506	3,685,698
State Grants	8,273,906	9,575,387	10,633,506	8,821,529	18,756,850	23,410,350
Education Finance Act (EFA)	10,695,570	10,448,762	10,002,670	10,050,305	58,288	58,432
Education Improvement Act (EIA)	4,446,493	3,382,790	2,809,779	2,893,605	4,515,284	4,841,355
Education Lottery	137,132	60,963	89,004	0	0	466,677
Revenues from Federal Sources	9,700,081	10,478,317	13,309,508	20,967,880	20,197,646	13,165,027
Revenues from Other Local Sources	2,859,345	2,100,851	1,233,178	283,890	0	3,612,460
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	76,470,630	84,920,717	83,544,359	87,013,753	96,871,041	115,195,155
Administration	31,267,645	32,208,304	32,794,047	34,164,546	41,942,631	50,718,796
Instruction	22,614,888	22,324,325	22,133,045	23,232,558	24,951,155	25,903,781
Public Safety	8,559,669	8,398,251	8,091,055	8,384,611	9,209,283	13,481,391
Transportation	1,232,883	911,439	1,701,229	1,431,640	936,883	1,803,767
Health & Human Services	1,107,570	3,261,128	1,034,985	4,825,611	5,665,871	3,778,614
Environment & Housing	2,152,171	2,822,935	3,291,944	3,301,259	1,836,587	3,688,710
Recreation & Culture	765,185	765,467	928,031	840,685	1,171,310	2,207,479
Debt Service & Interest on Debt	4,632,397	5,028,973	6,279,904	4,819,125	3,921,399	5,298,109
Purchase of Land & Facility Construction	1,942,840	7,182,246	5,757,185	5,578,793	7,103,575	4,853,220
All Other	2,195,382	2,017,649	1,532,934	434,925	132,347	3,461,288
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	63,408,660	52,432,057	63,203,706	64,977,122	65,833,278	62,505,403
Revenues from Local Sources	25,872,425	15,967,515	22,968,263	17,137,565	17,411,199	17,787,931
Current Property Taxes	13,982,768	14,269,341	13,641,070	13,962,905	13,493,512	13,618,002
Current Real & Personal Property Taxes	13,642,478	14,094,382	12,979,995	13,306,209	13,000,708	13,095,867
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	340,290	174,959	661,075	656,696	492,804	522,135
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 & Other Local Taxes	16,600	34,642	1,795,882	2,026,006	2,038,484	2,084,707
Licenses, Fees, Charges, & Bonds	11,873,057	1,663,532	7,531,311	1,148,654	1,879,203	2,085,222
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	787,438	1,070,655	592,462	707,135	1,295,677	1,501,981
Bonds & Leases	10,355,379	0	6,695,000	0	0	14,220
Miscellaneous	730,240	592,877	243,849	441,519	583,526	569,021
Revenues from State Sources	28,441,681	27,602,126	28,215,341	28,026,096	29,808,344	33,174,454
Reimbursements for Property Tax Relief - \$100,000 Residential	990,059	990,059	990,059	990,059	990,059	990,059
Homestead Exemption	701,179	705,080	705,854	708,326	708,484	707,191
Reimbursements for Property Tax Relief - Remaining Residential	1,876,963	2,239,743	2,356,915	2,873,587	2,855,567	3,317,898
\$2.5 Million Minimum Disbursement	623,037	260,257	143,085	0	0	0
State-Shared Taxes (Aid to Subdivisions)	141,711	138,964	137,773	138,392	138,502	136,678
Manufacturer's Depreciation Reimbursement	1,400,474	1,218,275	1,409,591	1,656,304	2,435,310	2,470,781
State Grants	7,429,063	8,157,233	9,570,611	8,715,518	18,106,850	20,185,383
Education Finance Act (EFA)	10,695,570	10,448,762	10,002,670	10,050,305	58,288	58,432
Education Improvement Act (EIA)	4,446,493	3,382,790	2,809,779	2,893,605	4,515,284	4,841,355
Education Lottery	137,132	60,963	89,004	0	0	466,677
Revenues from Federal Sources	9,094,554	8,862,416	12,020,102	19,813,461	18,613,735	11,543,018
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	50,593,160	56,310,996	57,227,858	58,556,547	66,104,210	67,284,879
Administration	22,977,053	23,355,163	23,520,652	26,302,493	30,097,711	32,652,237
Instruction	22,614,888	22,324,325	22,133,045	23,232,558	24,951,155	25,903,781
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	1,920	11,284	1,138	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	7,600	1,148	14,793	5,488	6,923	7,434
Debt Service & Interest on Debt	2,981,857	3,380,050	5,255,406	3,399,912	3,921,399	3,363,926
Purchase of Land & Facility Construction	1,942,840	7,182,246	5,757,185	5,578,793	7,103,575	4,837,310
All Other	68,922	66,144	535,493	36,165	23,447	520,191

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

Marlboro County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	17,444,940	19,076,265	22,819,970	28,704,823	16,224,479	39,440,397
Revenues from Local Sources	11,174,005	12,771,462	19,041,212	25,023,101	10,513,901	29,434,527
Current Property Taxes	6,709,222	8,220,906	7,385,593	7,119,440	7,115,228	7,280,368
Current Real & Personal Property Taxes	4,870,525	5,471,214	5,123,487	5,129,087	5,060,388	5,372,374
Fee In Lieu of Property Tax	1,134,673	1,939,751	1,756,994	1,560,326	1,510,164	1,343,759
All Other	704,024	809,941	505,112	430,027	544,676	564,235
Local Option Sales Tax	1,686,940	1,753,087	1,850,418	2,134,114	2,146,848	4,680,130
Local Hospitality Tax	0	0	0	27,044	40,720	42,650
Local Accommodations Tax	43,129	37,400	36,902	34,816	31,307	238,023
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,734,714	2,760,069	9,768,299	15,707,687	1,179,798	17,193,356
Licenses & Permits	175,643	98,418	144,869	150,239	180,375	272,060
Service Revenue & Charges	734,385	1,501,230	8,138,492	15,499,262	894,046	12,768,835
Bonds & Leases	0	0	0	0	0	430,367
Miscellaneous	1,824,686	1,160,421	1,484,938	58,186	105,377	3,722,094
Revenues from State Sources	3,409,452	4,085,503	2,668,439	3,039,327	4,139,022	6,516,938
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	529,781	553,174	556,549	550,730	576,439	582,864
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)	1,464,077	1,461,809	293,945	1,535,816	1,550,066	1,517,237
Manufacturer's Depreciation Reimbursement	779,538	683,965	759,400	885,655	1,362,517	1,191,869
State Grants	636,056	1,386,555	1,058,545	67,126	650,000	3,224,967
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	131,452	246,586	37,343	513,586	1,571,556	97,426
Revenues from Other Local Sources	2,730,031	1,972,714	1,072,976	128,809	0	3,391,506
Total Expenditures (County only)	14,826,447	18,367,491	16,493,069	18,944,551	29,654,423	36,861,326
Administration	5,694,051	7,042,744	6,784,640	5,994,674	10,861,739	14,974,231
Instruction	0	0	0	0	0	0
Public Safety	4,584,450	4,562,060	4,697,147	4,418,100	9,128,569	9,474,177
Transportation	1,232,883	911,439	1,701,229	1,429,140	933,758	1,803,767
Health & Human Services	1,107,570	3,259,208	1,023,701	4,824,473	5,665,871	3,778,614
Environment & Housing	167,740	1,036,141	1,718,492	1,742,821	1,831,367	1,727,660
Recreation & Culture	396,718	405,810	567,860	535,343	1,164,387	1,897,148
Debt Service & Interest on Debt	582,491	600,601	0	0	0	863,241
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	1,060,544	549,488	0	0	68,732	2,342,488

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

Marlboro County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	8,120,045	8,471,415	7,402,591	8,782,763	410,894	9,393,420
Revenues from Local Sources	6,740,381	6,422,109	5,447,008	7,412,846	356,831	7,205,869
Current Property Taxes	1,338,764	1,121,013	1,283,554	1,232,214	91,688	2,492,835
Current Real & Personal Property Taxes	1,205,239	988,941	1,160,413	1,152,242	76,040	2,367,100
Fee In Lieu of Property Tax	32,488	43,273	0	0	10,761	10,000
All Other	101,037	88,799	123,141	79,972	4,887	115,735
Local Option Sales Tax	791,515	880,284	991,482	1,086,598	166,238	1,143,981
Local Hospitality Tax	324,401	321,182	339,056	357,765	0	421,198
Local Accommodations Tax	1,071	1,095	1,005	1,120	7,035	5,314
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,284,630	4,098,535	2,831,911	4,735,149	91,870	3,142,541
Licenses & Permits	1,078,982	914,888	901,413	993,546	82,841	1,194,397
Service Revenue & Charges	2,687,838	1,984,504	1,541,010	1,101,601	1,983	1,605,429
Bonds & Leases	0	885,000	0	2,436,000	0	0
Miscellaneous	517,810	314,143	389,488	204,002	7,046	342,715
Revenues from State Sources	776,275	551,854	543,318	574,003	41,708	442,014
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	199,293	165,477	168,147	168,258	13,616	164,947
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	5,832	4,635	2,679	23,048
State Grants	0	0	0	0	0	0
Education Finance Act (EFA)	208,787	31,599	4,350	38,885	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	474,075	1,369,315	1,252,063	640,833	12,355	1,524,583
Revenues from Other Local Sources	129,314	128,137	160,202	155,081	0	220,954
Total Expenditures (Cities only)*	11,051,023	10,242,230	9,823,432	9,512,655	1,112,408	11,048,950
Administration	2,596,541	1,810,397	2,488,755	1,867,379	983,181	3,092,328
Instruction	0	0	0	0	0	0
Public Safety	3,975,219	3,836,191	3,393,908	3,966,511	80,714	4,007,214
Transportation	0	0	0	2,500	3,125	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	1,984,431	1,786,794	1,573,452	1,558,438	5,220	1,961,050
Recreation & Culture	360,867	358,509	345,378	299,854	0	302,897
Debt Service & Interest on Debt	1,068,049	1,048,322	1,024,498	1,419,213	0	1,070,942
Purchase of Land & Facility Construction	0	0	0	0	0	15,910
All Other	1,065,916	1,402,017	997,441	398,760	40,168	598,609

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	22,903,241	24,492,477	23,252,437	23,281,813	21,641,297	24,331,483
School District Total	13,982,768	14,269,341	13,641,070	13,962,905	13,493,512	13,618,002
County Total	6,709,222	8,220,906	7,385,593	7,119,440	7,115,228	7,280,368
Cities Total	1,338,764	1,121,013	1,283,554	1,232,214	91,688	2,492,835
Special Purpose District Total	872,487	881,217	942,220	967,254	940,869	940,278

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	77,997,956	75,882,507	79,942,702	86,574,461	90,626,236	113,352,201
Owner Occupied (4% assessment ratio)	15,061,640	15,044,890	14,992,230	16,203,370	16,410,860	16,711,080
Agricultural (Private) (4%)	2,086,380	2,097,860	2,070,740	2,030,460	1,762,640	1,708,780
Agricultural (Corporate) (6%)	930,910	929,180	897,530	890,800	883,500	861,590
Commercial/Rental (6%)	16,316,260	16,104,490	16,856,200	18,333,590	19,275,410	20,042,110
Personal Property (Vehicles) (6%)	8,029,140	7,998,278	8,213,014	8,525,898	8,582,045	8,858,114
Other Personal Property (10.5%)	489,526	372,426	322,679	342,628	432,420	487,165
Manufacturing (10.5%)	13,420,570	9,963,470	11,933,950	12,316,070	12,827,840	13,061,370
Utility (10.5%)	6,998,580	7,047,870	8,801,440	9,975,538	13,803,859	10,029,400
Business Personal (10.5%)	1,905,270	1,889,760	2,369,013	2,871,240	2,556,160	2,467,520
Motor Carrier (9.5%)	1,091,580	698,270	698,270	2,084,070	2,050,460	2,050,460
Fee-in-Lieu and Joint Industrial Park	11,668,100	13,736,013	12,787,636	13,000,797	12,041,042	37,074,612

Estimated Total Average Millage Rates	397.6	399.6	399.6	396.1	400.7	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

McCormick County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	31,086,213	27,807,286	30,781,344	31,625,947	33,281,779	39,654,049
Revenues from Local Sources	17,721,580	15,449,958	18,857,261	19,757,913	20,459,806	22,071,324
Current Property Taxes	10,333,285	10,775,891	11,569,640	11,696,165	12,989,198	13,872,363
Current Real & Personal Property Taxes	9,777,457	10,321,236	11,007,573	11,178,670	12,399,320	13,242,845
Fee In Lieu of Property Tax (only Counties and Cities)	10,898	5,764	4,770	500	500	500
All Other	544,930	448,891	557,297	516,995	589,378	629,018
Local Option Sales Tax	1,063,158	1,118,077	1,278,869	1,346,949	1,182,007	1,309,067
Local Hospitality Tax	0	87	0	0	0	0
Local Accommodations Tax	12,681	12,429	0	0	0	0
Capital Projects & Other Local Taxes	525,751	613,902	752,166	901,235	1,081,658	1,036,209
Licenses, Fees, Charges, & Bonds	5,786,705	2,929,572	5,256,586	5,813,564	5,206,943	5,853,685
Licenses & Permits	690,970	619,672	946,017	1,103,197	1,039,892	1,231,283
Service Revenue & Charges	1,610,010	1,619,423	826,564	3,163,302	2,701,503	2,029,901
Bonds & Leases	2,500,000	0	2,600,000	0	73,456	1,810,341
Miscellaneous	985,725	690,477	884,005	1,547,065	1,392,092	782,160
Revenues from State Sources	10,816,853	10,078,611	9,239,701	8,126,735	8,828,193	13,112,983
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	404,119	404,119	404,119	404,119	404,119	404,119
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	844,540	890,504	393,034	852,149	399,606	401,377
State-Shared Taxes (Aid to Subdivisions)	2,500,000	2,500,000	2,500,001	2,500,000	2,500,000	2,500,000
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	812,709	859,737	751,223	994,252	1,143,101	1,399,074
Education Finance Act (EFA)	69,725	87,244	90,184	11,385	20,373	19,790
Education Improvement Act (EIA)	3,821,973	2,832,703	3,420,473	1,974,078	3,459,421	7,656,730
Education Lottery	1,021,784	1,099,084	1,026,014	916,181	5,794	5,952
Education Lottery	1,237,503	1,405,220	654,653	474,571	895,779	725,941
Education Lottery	104,500	0	0	0	0	0
Revenues from Federal Sources	2,484,017	2,198,786	2,583,956	3,695,974	3,934,297	4,374,934
Revenues from Other Local Sources	63,763	79,931	100,426	45,325	59,483	94,808
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	26,041,174	25,699,280	21,679,155	26,653,361	28,820,939	33,177,818
Administration	9,691,087	9,496,908	9,086,526	9,727,435	12,772,658	12,852,759
Instruction	5,985,400	5,678,052	5,833,306	6,215,508	7,210,042	7,013,786
Public Safety	2,804,643	3,121,320	3,215,843	7,843,554	4,334,106	5,448,180
Transportation	0	0	0	3,112	3,133	3,107
Health & Human Services	1,843,014	1,541,997	1,725,912	1,679,681	2,257,319	2,109,730
Environment & Housing	180,242	175,523	186,655	223,164	261,136	274,672
Recreation & Culture	280,186	295,337	266,392	297,562	19,621	472,012
Debt Service & Interest on Debt	2,925,810	1,842,094	687,581	38,884	133,532	331,343
Purchase of Land & Facility Construction	1,377,784	2,555,253	222,786	223,419	182,114	3,366,249
All Other	953,008	992,796	454,154	401,042	1,647,278	1,305,980
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	15,724,623	15,269,143	14,536,944	14,883,769	17,039,126	18,922,917
Revenues from Local Sources	6,158,271	5,914,369	5,985,491	6,004,188	6,728,118	7,156,927
Current Property Taxes	5,020,743	5,251,326	5,531,432	5,514,144	6,021,984	6,293,070
Current Real & Personal Property Taxes	4,845,990	5,153,797	5,252,992	5,249,575	5,755,969	6,007,403
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	174,753	97,529	278,440	264,569	266,015	285,667
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,137,528	663,043	454,059	490,044	706,134	863,857
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	281,257	144,437	64,948	119,598	341,904	513,486
Bonds & Leases	0	0	0	0	18,006	10,341
Miscellaneous	856,271	518,606	389,111	370,446	346,224	340,030
Revenues from State Sources	7,492,298	7,520,514	6,637,996	5,978,298	6,683,683	8,188,583
Reimbursements for Property Tax Relief - \$100,000 Residential	404,119	404,119	404,119	404,119	404,119	404,119
Homestead Exemption	368,309	393,046	362,016	364,027	367,969	370,126
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,001	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)	8,870	8,870	8,870	6,844	8,870	8,870
Manufacturer's Depreciation Reimbursement	35,844	49,326	50,763	6,973	12,618	12,434
State Grants	1,811,369	1,660,849	1,631,560	1,305,583	2,488,534	4,161,141
Education Finance Act (EFA)	1,021,784	1,099,084	1,026,014	916,181	5,794	5,952
Education Improvement Act (EIA)	1,237,503	1,405,220	654,653	474,571	895,779	725,941
Education Lottery	104,500	0	0	0	0	0
Revenues from Federal Sources	2,074,054	1,834,260	1,913,457	2,901,283	3,627,325	3,577,407
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	16,179,847	16,360,239	12,687,295	13,016,863	15,042,060	19,069,710
Administration	6,937,479	6,355,638	5,867,065	6,436,883	7,499,430	8,561,554
Instruction	5,985,400	5,678,052	5,833,306	6,215,508	7,210,042	7,013,786
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	258,020	119,053	67,193	98,183	72,870	45,001
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	2,408	658	0	987	14,581
Debt Service & Interest on Debt	2,404,864	1,769,766	687,581	38,884	28,134	61,030
Purchase of Land & Facility Construction	490,667	2,345,184	222,786	223,419	182,114	3,366,249
All Other	103,417	90,138	8,706	3,986	48,483	7,509

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

McCormick County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	14,203,578	11,273,353	14,726,297	15,417,165	14,637,565	18,214,824
Revenues from Local Sources	10,541,093	8,525,449	11,544,748	12,612,155	12,429,355	13,347,652
Current Property Taxes	5,176,234	5,398,640	5,877,562	6,078,406	6,870,868	7,491,663
Current Real & Personal Property Taxes	4,802,622	5,049,364	5,601,643	5,829,350	6,557,361	7,157,847
Fee In Lieu of Property Tax	9,775	5,264	4,270	0	0	0
All Other	363,837	344,012	271,649	249,056	313,507	333,816
Local Option Sales Tax	780,640	788,180	861,708	1,041,922	752,012	785,142
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	525,751	613,902	752,166	901,235	1,081,658	1,036,209
Licenses, Fees, Charges, & Bonds	4,058,468	1,724,727	4,053,312	4,590,592	3,724,817	4,034,638
Licenses & Permits	227,302	204,735	386,604	526,305	462,972	533,057
Service Revenue & Charges	1,255,790	1,402,300	688,379	2,972,261	2,252,439	1,437,962
Bonds & Leases	2,500,000	0	2,600,000	0	55,450	1,800,000
Miscellaneous	75,376	117,692	378,329	1,092,026	953,956	263,619
Revenues from State Sources	3,197,999	2,312,647	2,419,824	2,000,956	1,878,961	4,215,722
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	444,064	463,118	0	457,368	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)	721,828	663,142	602,794	929,615	957,193	1,234,128
Manufacturer's Depreciation Reimbursement	26,903	30,973	33,157	3,143	7,755	7,356
State Grants	2,005,204	1,155,414	1,783,873	610,830	914,013	2,974,238
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	409,963	364,526	670,499	767,929	278,966	576,642
Revenues from Other Local Sources	54,523	70,731	91,226	36,125	50,283	74,808
Total Expenditures (County only)	8,892,758	8,276,793	7,874,947	12,478,819	12,750,871	12,588,112
Administration	2,572,161	2,960,224	3,023,631	3,049,522	5,042,301	3,991,824
Instruction	0	0	0	0	0	0
Public Safety	2,337,083	2,673,489	2,740,208	7,327,393	3,909,260	4,734,742
Transportation	0	0	0	0	0	0
Health & Human Services	1,584,994	1,422,944	1,658,719	1,581,498	2,184,449	2,064,729
Environment & Housing	180,242	175,523	186,655	222,844	261,136	274,672
Recreation & Culture	280,186	272,379	265,734	297,562	18,634	457,431
Debt Service & Interest on Debt	520,946	72,328	0	0	105,398	270,313
Purchase of Land & Facility Construction	887,117	210,069	0	0	0	0
All Other	530,029	489,837	0	0	1,229,693	794,401

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

McCormick County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	1,158,012	1,264,790	1,518,103	1,325,013	1,605,088	2,516,308
Revenues from Local Sources	1,022,216	1,010,140	1,327,022	1,141,570	1,302,333	1,566,745
Current Property Taxes	136,308	125,925	160,646	103,615	96,346	87,630
Current Real & Personal Property Taxes	128,845	118,075	152,938	99,745	85,990	77,595
Fee In Lieu of Property Tax	1,123	500	500	500	500	500
All Other	6,340	7,350	7,208	3,370	9,856	9,535
Local Option Sales Tax	282,518	329,897	417,161	305,027	429,995	523,925
Local Hospitality Tax	0	87	0	0	0	0
Local Accommodations Tax	12,681	12,429	0	0	0	0
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	590,709	541,802	749,215	732,928	775,992	955,190
Licenses & Permits	463,668	414,937	559,413	576,892	576,920	698,226
Service Revenue & Charges	72,963	72,686	73,237	71,443	107,160	78,453
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	54,078	54,179	116,565	84,593	91,912	178,511
Revenues from State Sources	126,556	245,450	181,881	147,481	265,549	708,678
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	32,167	34,340	31,018	30,754	31,637	31,251
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	82,011	187,725	139,559	57,793	177,038	156,076
State Grants	6,978	6,945	6,264	1,269	0	0
Education Finance Act (EFA)	5,400	16,440	5,040	57,665	56,874	521,351
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	0	0	0	26,762	28,006	220,885
Revenues from Other Local Sources	9,240	9,200	9,200	9,200	9,200	20,000
Total Expenditures (Cities only)*	968,569	1,062,248	1,116,913	1,157,679	1,028,008	1,519,996
Administration	181,447	181,046	195,830	241,030	230,927	299,381
Instruction	0	0	0	0	0	0
Public Safety	467,560	447,831	475,635	516,161	424,846	713,438
Transportation	0	0	0	3,112	3,133	3,107
Health & Human Services	0	0	0	0	0	0
Environment & Housing	0	0	0	320	0	0
Recreation & Culture	0	20,550	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	319,562	412,821	445,448	397,056	369,102	504,070

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

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

McCormick County

	FY 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	10,547,876	11,000,842	11,856,800	11,936,642	13,235,149	14,145,379
School District Total	5,020,743	5,251,326	5,531,432	5,514,144	6,021,984	6,293,070
County Total	5,176,234	5,398,640	5,877,562	6,078,406	6,870,868	7,491,663
Cities Total	136,308	125,925	160,646	103,615	96,346	87,630
Special Purpose District Total	214,591	224,951	287,160	240,477	245,951	273,017

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	45,749,000	46,302,071	49,813,739	50,769,538	53,699,326	56,757,229
Owner Occupied (4% assessment ratio)	19,057,450	19,725,580	21,543,800	22,563,500	24,485,330	26,944,560
Agricultural (Private) (4%)	726,690	730,560	731,900	730,160	641,270	640,270
Agricultural (Corporate) (6%)	146,550	146,530	159,040	158,830	158,780	158,760
Commercial/Rental (6%)	13,665,960	13,507,640	14,163,020	13,845,310	14,048,020	14,455,620
Personal Property (Vehicles) (6%)	4,131,739	4,168,375	4,531,328	5,030,168	5,444,884	5,866,477
Other Personal Property (10.5%)	659,220	987,630	879,001	1,234,532	1,399,788	1,639,836
Manufacturing (10.5%)	1,198,260	1,195,690	854,430	206,360	236,940	206,860
Utility (10.5%)	4,562,185	4,666,481	4,925,096	5,307,917	5,680,564	5,587,030
Business Personal (10.5%)	482,440	500,940	578,200	899,690	930,380	573,560
Motor Carrier (9.5%)	1,046,260	603,530	1,417,873	793,071	673,370	684,256
Fee-in-Lieu and Joint Industrial Park	72,246	69,115	30,051	0	0	0

Estimated Total Average Millage Rates	316.7	327.1	335.1	334.4	339.0	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Newberry County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	151,890,680	158,369,933	184,105,867	162,353,163	189,893,913	194,588,094
Revenues from Local Sources	73,386,186	71,871,201	91,575,269	70,099,389	81,033,112	83,911,787
Current Property Taxes	51,451,675	52,456,291	54,912,520	53,321,097	56,768,112	58,849,342
Current Real & Personal Property Taxes	48,219,454	49,350,801	51,377,422	50,392,156	53,223,677	55,387,663
Fee In Lieu of Property Tax (only Counties and Cities)	1,589,607	1,856,317	1,905,051	1,488,286	1,948,905	1,951,520
All Other	1,642,614	1,249,173	1,630,047	1,440,655	1,595,530	1,510,159
Local Option Sales Tax	4,130,708	4,274,724	0	0	0	0
Local Hospitality Tax	781,588	823,619	916,007	40,561	1,100,004	1,069,793
Local Accommodations Tax	152,664	92,282	76,420	0	177,158	193,740
Capital Projects & Other Local Taxes	0	0	4,990,303	5,517,157	6,332,542	6,235,925
Licenses, Fees, Charges, & Bonds	16,869,551	14,224,285	30,680,019	11,220,574	16,655,296	17,562,987
Licenses & Permits	2,919,473	2,663,465	3,174,147	1,261,798	3,891,689	3,728,113
Service Revenue & Charges	5,795,142	5,287,030	5,649,020	4,254,385	7,336,172	8,242,545
Bonds & Leases	2,785,300	2,015,447	19,259,764	1,982,177	1,154,974	656,100
Miscellaneous	5,369,636	4,258,343	2,597,088	3,722,214	4,272,461	4,936,229
Revenues from State Sources	45,434,614	47,330,382	50,050,342	48,049,396	53,628,151	58,166,119
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612	2,148,612
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	5,868,263	6,083,177	6,255,407	6,674,079	7,016,077	7,742,964
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	2,558,424	2,475,904	2,770,428	2,296,770	3,008,628	2,979,361
State Grants	423,323	708,440	987,498	1,530,189	3,023,080	3,173,814
Education Finance Act (EFA)	11,479,155	13,283,148	16,032,535	14,116,189	29,180,042	31,996,712
Education Improvement Act (EIA)	15,222,092	15,088,616	14,293,178	14,056,538	87,405	87,095
Education Lottery	4,722,842	4,707,686	4,678,383	4,613,386	6,415,233	7,234,380
Education Lottery	72,987	57,551	3,958	4,672	5,328	5,767
Revenues from Federal Sources	8,325,582	9,661,832	13,671,179	17,156,435	22,676,354	16,304,100
Revenues from Other Local Sources	3,599,956	2,587,030	1,889,589	553,153	6,061,506	5,206,410
Revenues from Special Purpose Districts	21,144,342	26,919,488	26,919,488	26,494,790	26,494,790	30,999,678
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	166,971,617	166,518,958	166,989,001	148,368,510	174,419,915	181,871,994
Administration	44,784,998	47,234,390	45,707,164	44,908,232	53,346,444	56,631,310
Instruction	37,783,830	39,780,555	43,434,568	44,576,684	45,549,764	48,430,524
Public Safety	14,493,590	15,558,467	15,404,538	11,595,232	17,330,229	17,946,855
Transportation	2,424,275	2,288,358	3,001,564	1,659,674	2,503,131	2,951,199
Health & Human Services	1,565,201	1,662,669	1,701,268	1,747,303	1,802,893	1,862,829
Environment & Housing	3,373,554	3,819,050	3,871,036	3,672,341	4,743,133	3,966,347
Recreation & Culture	2,332,422	2,170,628	2,242,481	412,967	1,429,779	1,355,064
Debt Service & Interest on Debt	7,798,740	7,711,454	7,795,370	5,621,091	9,892,838	9,762,527
Purchase of Land & Facility Construction	16,831,141	9,539,845	8,684,148	1,397,124	10,729,077	7,298,143
All Other	15,971,970	12,419,901	10,813,223	8,169,223	2,483,988	4,543,850
Special Purpose Districts	19,611,896	24,333,641	24,333,641	24,608,639	24,608,639	27,123,346

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

Newberry County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	82,173,431	84,439,524	89,765,058	93,182,291	102,407,664	103,217,657
Revenues from Local Sources	33,103,005	32,783,756	33,017,738	34,093,334	36,086,894	38,129,848
Current Property Taxes	28,369,582	28,856,486	30,607,715	30,986,217	30,981,237	31,945,100
Current Real & Personal Property Taxes	27,988,583	28,683,468	30,043,863	30,356,773	30,311,456	31,262,758
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	380,999	173,018	563,852	629,444	669,781	682,342
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	4,733,423	3,927,270	2,410,023	3,107,117	5,105,657	6,184,748
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,855,587	1,412,714	616,427	1,153,737	2,512,275	3,316,509
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	2,877,836	2,514,556	1,793,596	1,953,380	2,593,382	2,868,239
Revenues from State Sources	40,951,684	42,975,083	43,950,130	42,680,600	46,976,164	49,887,279
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	1,625,861	1,629,139	1,630,588	1,624,305	1,622,989	1,633,419
Reimbursements for Property Tax Relief - Remaining Residential	5,868,263	6,083,177	6,255,407	6,674,079	7,016,077	7,742,964
\$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	260,703	471,213	713,754	959,629	2,216,366	2,297,517
State Grants	10,861,689	12,620,454	14,057,615	12,430,744	27,295,519	28,568,890
Education Finance Act (EFA)	15,222,092	15,088,616	14,293,178	14,056,538	87,405	87,095
Education Improvement Act (EIA)	4,722,842	4,707,686	4,678,383	4,613,386	6,415,233	7,234,380
Education Lottery	72,987	57,551	3,958	4,672	5,328	5,767
Revenues from Federal Sources	8,118,742	8,680,685	12,797,190	16,408,357	19,344,606	15,200,530
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	81,864,750	81,859,153	87,739,128	87,099,163	100,369,662	103,295,105
Administration	33,016,191	33,990,196	34,790,336	35,822,058	42,673,852	43,928,207
Instruction	37,783,830	39,780,555	43,434,568	44,576,684	45,549,764	48,430,524
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	10,624	7,796	6,815	12,333	12,697	19,329
Debt Service & Interest on Debt	5,662,872	5,637,105	5,595,274	5,578,439	5,751,384	5,738,309
Purchase of Land & Facility Construction	4,726,181	1,706,234	3,519,903	981,830	6,249,855	4,959,410
All Other	665,052	737,267	392,232	127,819	132,110	219,326

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

Newberry County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	35,650,771	34,800,135	45,543,579	40,201,244	41,643,311	43,299,682
Revenues from Local Sources	31,212,185	30,307,172	39,928,952	33,879,132	33,510,661	35,166,544
Current Property Taxes	20,573,926	21,032,938	21,489,092	21,952,893	22,387,720	23,443,664
Current Real & Personal Property Taxes	17,778,664	18,164,479	18,612,500	19,653,396	19,932,468	21,107,067
Fee In Lieu of Property Tax	1,586,181	1,853,633	1,902,545	1,488,286	1,544,462	1,571,253
All Other	1,209,081	1,014,826	974,047	811,211	910,790	765,344
Local Option Sales Tax	4,130,708	4,274,724	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	0	0	4,990,303	5,517,157	6,332,542	6,235,925
Licenses, Fees, Charges, & Bonds	6,507,551	4,999,510	13,449,557	6,409,082	4,790,399	5,486,955
Licenses & Permits	505,473	375,807	628,427	757,514	858,784	915,315
Service Revenue & Charges	1,774,145	1,761,311	2,562,195	2,751,156	2,192,958	2,662,847
Bonds & Leases	2,510,000	1,864,000	9,634,464	1,395,996	653,600	656,100
Miscellaneous	1,717,933	998,392	624,471	1,504,416	1,085,057	1,252,693
Revenues from State Sources	3,577,776	3,394,188	4,917,952	5,253,194	5,675,170	6,806,550
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,141,029	986,950	1,087,398	954,573	964,360	1,004,257
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)	1,845,631	1,796,995	2,078,005	2,042,616	2,228,919	2,220,311
Manufacturer's Depreciation Reimbursement	154,596	229,160	273,744	570,560	806,714	876,297
State Grants	436,520	381,083	1,478,805	1,685,445	1,675,177	2,705,685
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	195,796	712,479	156,984	526,109	1,772,127	588,452
Revenues from Other Local Sources	665,014	386,296	539,691	542,809	685,353	738,136
Total Expenditures (County only)	37,557,082	35,447,551	35,767,594	34,403,981	29,110,875	34,180,409
Administration	8,483,867	8,422,540	8,697,728	8,478,614	8,817,936	11,375,266
Instruction	0	0	0	0	0	0
Public Safety	9,375,095	9,940,374	10,287,576	10,865,875	10,879,099	12,278,190
Transportation	1,359,378	1,407,272	1,530,610	1,387,735	1,484,941	1,654,578
Health & Human Services	1,565,201	1,662,669	1,701,268	1,747,303	1,802,893	1,862,829
Enviror 0	2,647,183	3,087,606	3,265,406	3,672,341	3,995,208	3,345,250
Recreation & Culture	173,087	251,153	233,607	271,037	415,210	263,633
Debt Service & Interest on Debt	0	0	0	0	0	0
Purchase of Land & Facility Construction	0	0	0	0	0	0
All Other	13,953,271	10,675,937	10,051,399	7,981,076	1,715,588	3,400,663

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

Newberry County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	12,922,136	12,210,786	21,877,742	2,474,838	19,348,148	17,071,077
Revenues from Local Sources	9,070,996	8,780,273	18,628,579	2,126,923	11,435,557	10,615,395
Current Property Taxes	2,508,167	2,566,867	2,815,713	381,987	3,399,155	3,460,578
Current Real & Personal Property Taxes	2,452,207	2,502,854	2,721,059	381,987	2,979,753	3,017,838
Fee In Lieu of Property Tax	3,426	2,684	2,506	0	404,443	380,267
All Other	52,534	61,329	92,148	0	14,959	62,473
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	781,588	823,619	916,007	40,561	1,100,004	1,069,793
Local Accommodations Tax	152,664	92,282	76,420	0	177,158	193,740
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,628,577	5,297,505	14,820,439	1,704,375	6,759,240	5,891,284
Licenses & Permits	2,414,000	2,287,658	2,545,720	504,284	3,032,905	2,812,798
Service Revenue & Charges	2,165,410	2,113,005	2,470,398	349,492	2,630,939	2,263,189
Bonds & Leases	275,300	151,447	9,625,300	586,181	501,374	0
Miscellaneous	773,867	745,395	179,021	264,418	594,022	815,297
Revenues from State Sources	905,154	961,111	1,182,260	115,602	976,817	1,472,290
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	172,026	161,159	162,357	30,083	156,397	159,738
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	544,158	510,274	523,788	85,519	611,074	590,415
State Grants	8,024	8,067	0	0	0	0
Education Finance Act (EFA)	180,946	281,611	496,115	0	209,346	722,137
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	11,044	268,668	717,005	221,969	1,559,621	515,118
Revenues from Other Local Sources	2,934,942	2,200,734	1,349,898	10,344	5,376,153	4,468,274
Total Expenditures (Cities only)*	27,937,889	24,878,613	19,148,638	2,256,727	20,330,739	17,273,134
Administration	3,284,940	4,821,654	2,219,100	607,560	1,854,656	1,327,837
Instruction	0	0	0	0	0	0
Public Safety	5,118,495	5,618,093	5,116,962	729,357	6,451,130	5,668,665
Transportation	1,064,897	881,086	1,470,954	271,939	1,018,190	1,296,621
Health & Human Services	0	0	0	0	0	0
Environment & Housing	726,371	731,444	605,630	0	747,925	621,097
Recreation & Culture	2,148,711	1,911,679	2,002,059	129,597	1,001,872	1,072,102
Debt Service & Interest on Debt	2,135,868	2,074,349	2,200,096	42,652	4,141,454	4,024,218
Purchase of Land & Facility Construction	12,104,960	7,833,611	5,164,245	415,294	4,479,222	2,338,733
All Other	1,353,647	1,006,697	369,592	60,328	636,290	923,861

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	21,144,342	26,919,488	26,919,488	26,494,790	26,494,790	30,999,678
Total Expenditures (Special Purpose District Only)	19,611,896	24,333,641	24,333,641	24,608,639	24,608,639	27,123,346

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	51,451,675	102,144,979	54,912,520	53,321,097	56,768,112	58,849,342
School District Total	28,369,582	28,856,486	30,607,715	30,986,217	30,981,237	31,945,100
County Total	20,573,926	21,032,938	21,489,092	21,952,893	22,387,720	23,443,664
Cities Total	2,508,167	2,566,867	2,815,713	381,987	3,399,155	3,460,578
Special Purpose District Total	0	49,688,688	0	0	0	0

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	163,736,965	171,743,001	180,452,826	186,634,789	192,491,437	199,155,932
Owner Occupied (4% assessment ratio)	52,429,040	56,529,060	57,843,420	59,804,290	62,146,590	65,030,610
Agricultural (Private) (4%)	2,311,270	2,468,260	2,452,830	2,496,220	1,882,160	1,920,850
Agricultural (Corporate) (6%)	560,880	679,910	784,610	738,360	838,180	1,017,940
Commercial/Rental (6%)	39,781,930	42,460,730	42,176,810	44,305,670	46,726,512	47,952,820
Personal Property (Vehicles) (6%)	15,036,645	15,776,056	16,893,021	17,802,180	19,180,327	20,889,811
Other Personal Property (10.5%)	4,381,580	3,190,130	2,914,380	3,971,660	3,296,970	3,541,480
Manufacturing (10.5%)	15,428,390	15,233,700	16,770,461	19,598,730	19,402,740	19,112,370
Utility (10.5%)	16,383,380	16,633,390	19,293,880	19,855,800	19,792,020	19,873,960
Business Personal (10.5%)	4,706,870	4,554,490	4,759,850	4,749,290	5,406,190	5,791,150
Motor Carrier (9.5%)	1,588,717	578,490	2,419,964	2,099,210	2,243,240	2,284,620
Fee-in-Lieu and Joint Industrial Park	11,128,263	13,638,785	14,143,600	11,213,379	11,576,508	11,740,321

Estimated Total Average Millage Rates	404.4	397.3	387.9	387.7	386.5	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Oconee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	250,610,993	264,439,738	283,402,427	316,058,407	332,605,078	337,952,604
Revenues from Local Sources	166,412,601	176,635,320	183,852,236	190,475,302	204,998,349	193,427,768
Current Property Taxes	113,045,474	113,914,952	122,815,867	133,508,124	132,906,045	139,572,507
Current Real & Personal Property Taxes	107,450,690	107,087,890	115,603,893	123,634,480	124,553,834	130,740,883
Fee In Lieu of Property Tax (only Counties and Cities)	3,136,000	3,355,606	3,579,629	3,736,820	4,155,512	3,635,678
All Other	2,458,784	3,471,456	3,632,345	6,136,824	4,196,699	5,195,945
Local Option Sales Tax	0	0	0	0	0	3,000
Local Hospitality Tax	1,035,136	1,003,880	1,229,284	1,498,430	1,597,852	1,695,239
Local Accommodations Tax	399,907	527,423	864,068	1,094,126	1,221,541	1,202,297
Capital Projects & Other Local Taxes	0	0	0	14	32	0
Licenses, Fees, Charges, & Bonds	51,932,084	61,189,065	58,943,017	54,374,608	69,272,879	50,954,725
Licenses & Permits	6,410,099	6,793,961	8,173,103	8,410,471	8,661,418	9,600,644
Service Revenue & Charges	19,121,074	18,457,293	17,391,450	21,108,251	28,919,205	30,236,520
Bonds & Leases	19,540,717	27,654,496	28,012,236	19,199,342	22,978,934	1,525,278
Miscellaneous	6,860,194	8,283,315	5,366,228	5,656,544	8,713,322	9,592,283
Revenues from State Sources	68,829,664	70,747,130	74,380,720	80,920,927	91,618,195	103,313,525
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	3,948,128	3,948,128	3,948,128	3,948,128	3,948,128	3,948,128
Reimbursements for Property Tax Relief - Remaining Residential	3,721,485	3,692,897	3,933,216	3,931,056	3,870,415	3,900,680
\$2.5 Million Minimum Disbursement	12,021,376	12,396,327	12,845,730	13,312,504	14,081,626	15,413,698
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	4,952,689	5,241,048	5,654,883	5,140,734	6,422,869	5,083,003
State Grants	1,185,446	1,239,045	1,364,143	3,040,206	1,738,001	1,787,418
Education Finance Act (EFA)	17,998,983	19,169,301	22,148,152	25,720,986	52,423,125	62,508,017
Education Improvement Act (EIA)	16,626,662	16,929,349	16,671,663	17,975,834	112,185	108,610
Education Lottery	8,315,339	8,130,591	7,814,805	7,851,479	9,021,846	10,563,578
Education Lottery	59,556	444	0	0	0	392
Revenues from Federal Sources	13,188,936	14,595,661	23,269,262	42,378,102	33,010,742	37,637,664
Revenues from Other Local Sources	2,175,692	2,456,627	1,895,209	2,278,576	2,972,292	3,568,148
Revenues from Special Purpose Districts	4,100	5,000	5,000	5,500	5,500	5,500
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	234,048,637	282,567,751	266,322,400	292,604,186	340,063,414	355,750,482
Administration	71,406,761	73,735,170	78,721,024	81,960,751	93,808,787	106,742,294
Instruction	70,469,524	73,719,451	77,703,349	82,261,451	80,303,718	84,156,045
Public Safety	31,907,122	33,371,246	36,872,164	38,874,998	45,941,865	53,015,993
Transportation	7,355,950	6,846,480	9,008,241	9,908,054	14,333,457	8,574,865
Health & Human Services	1,060,480	1,106,922	976,501	390,929	1,440,444	1,389,873
Environment & Housing	6,614,045	9,560,621	7,036,432	8,541,062	11,221,938	10,983,019
Recreation & Culture	6,220,283	8,236,470	7,349,399	9,146,079	16,573,543	14,983,280
Debt Service & Interest on Debt	24,593,593	32,044,697	25,160,267	24,203,963	25,615,652	35,216,367
Purchase of Land & Facility Construction	8,510,996	30,744,723	12,414,168	26,175,430	32,554,894	23,974,010
All Other	5,905,783	13,196,971	11,075,855	11,135,969	18,263,616	16,709,236
Special Purpose Districts	4,100	5,000	5,000	5,500	5,500	5,500

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

Oconee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	163,375,411	160,424,985	174,563,427	200,780,553	199,353,257	184,549,821
Revenues from Local Sources	94,631,145	88,705,999	91,625,014	101,353,030	110,239,935	90,462,334
Current Property Taxes	67,036,835	66,115,997	71,201,748	78,984,075	76,937,460	80,627,869
Current Real & Personal Property Taxes	66,404,515	65,832,793	70,222,346	75,083,498	74,894,746	77,684,786
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	632,320	283,204	979,402	3,900,577	2,042,714	2,943,083
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	27,594,310	22,590,002	20,423,266	22,368,955	33,302,475	9,834,465
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	5,355,065	3,783,249	1,463,043	2,769,103	8,998,592	7,098,495
Bonds & Leases	19,540,717	16,989,990	16,889,952	17,489,608	21,361,934	0
Miscellaneous	2,698,528	1,816,763	2,070,271	2,110,244	2,941,949	2,735,970
Revenues from State Sources	57,639,573	60,752,033	64,286,637	64,363,833	70,312,473	74,336,703
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	2,150,234	1,931,776	2,186,714	2,191,512	2,178,299	2,187,638
Reimbursements for Property Tax Relief - Remaining Residential	12,021,376	12,396,327	12,845,730	13,312,504	14,081,626	15,413,698
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	169,330	169,330	169,330	211,663	126,998	169,330
Manufacturer's Depreciation Reimbursement	775,938	777,210	857,522	799,312	810,381	836,715
State Grants	13,573,010	16,468,878	19,792,745	18,073,401	40,033,010	41,108,614
Education Finance Act (EFA)	16,626,662	16,929,349	16,671,663	17,975,834	112,185	108,610
Education Improvement Act (EIA)	8,315,339	8,130,591	7,814,805	7,851,479	9,021,846	10,563,578
Education Lottery	59,556	444	0	0	0	392
Revenues from Federal Sources	11,104,693	10,966,953	18,651,776	35,063,690	18,800,849	19,750,784
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	152,081,936	173,892,583	155,719,301	179,240,738	195,272,116	205,918,837
Administration	53,511,738	52,214,124	54,606,306	57,256,240	63,910,542	68,027,807
Instruction	70,469,524	73,719,451	77,703,349	82,261,451	80,303,718	84,156,045
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	26,587	0	500	80	3,540	13,937
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	800	172,209	181,650	174,742	161,363	2,419,074
Debt Service & Interest on Debt	19,240,458	17,162,112	16,771,344	18,029,052	18,372,318	26,985,342
Purchase of Land & Facility Construction	8,470,996	30,336,560	6,190,371	21,226,633	32,232,606	23,974,010
All Other	361,833	288,127	265,781	292,540	288,029	342,622

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

Oconee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	69,562,702	81,068,870	79,510,122	90,465,752	98,933,572	106,900,529
Revenues from Local Sources	58,340,025	70,459,649	67,582,990	74,312,214	77,099,178	82,568,291
Current Property Taxes	42,489,946	44,262,133	47,767,321	50,308,245	51,542,786	54,318,993
Current Real & Personal Property Taxes	37,577,352	37,901,029	41,778,878	44,833,605	45,467,884	48,676,376
Fee In Lieu of Property Tax	3,132,490	3,302,026	3,527,593	3,434,117	4,102,638	3,578,984
All Other	1,780,104	3,059,078	2,460,850	2,040,523	1,972,264	2,063,632
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	322,456	450,869	795,784	999,800	1,085,655	1,069,384
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	15,527,623	25,746,647	19,019,885	23,004,169	24,470,737	27,179,914
Licenses & Permits	2,427,142	2,867,424	3,760,438	4,243,698	4,091,154	4,267,719
Service Revenue & Charges	10,966,721	11,790,823	12,470,584	15,431,319	16,895,572	19,339,672
Bonds & Leases	0	9,569,900	2,188,701	1,359,734	1,100,000	0
Miscellaneous	2,133,760	1,518,500	600,162	1,969,418	2,384,011	3,572,523
Revenues from State Sources	8,981,238	8,163,557	8,954,478	11,212,645	10,056,681	10,507,682
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,342,866	1,512,225	1,521,710	1,515,213	1,472,719	1,496,372
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)	4,243,506	4,527,295	4,999,821	4,384,439	5,643,500	4,247,940
Manufacturer's Depreciation Reimbursement	400,468	461,835	506,621	2,232,464	927,620	944,380
State Grants	2,994,398	1,662,202	1,926,326	3,080,529	2,012,842	3,818,989
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,504,238	1,557,900	2,419,689	4,290,667	10,222,208	12,540,117
Revenues from Other Local Sources	737,201	887,764	552,965	650,226	1,555,505	1,284,440
Total Expenditures (County only)	61,567,194	74,070,077	75,489,201	81,908,043	106,657,523	107,325,608
Administration	14,536,317	16,787,826	19,203,469	19,060,800	24,190,717	30,876,649
Instruction	0	0	0	0	0	0
Public Safety	23,192,217	24,271,549	27,554,353	28,420,481	35,043,293	37,581,843
Transportation	6,025,832	6,037,506	8,115,529	6,460,106	13,259,358	6,542,869
Health & Human Services	1,033,893	1,106,922	976,001	390,849	1,436,904	1,375,936
Environment & Housing	5,125,553	5,509,427	5,527,978	7,592,402	8,564,445	7,987,199
Recreation & Culture	3,597,795	4,729,038	4,287,588	4,773,457	8,679,633	5,729,775
Debt Service & Interest on Debt	2,860,265	10,315,563	3,352,332	2,319,195	1,873,813	3,520,417
Purchase of Land & Facility Construction	0	0	568,625	4,948,797	0	0
All Other	5,195,322	5,312,246	5,903,326	7,941,956	13,609,360	13,710,920

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

Oconee County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	17,668,780	22,940,883	29,323,878	24,806,602	34,312,749	46,496,754
Revenues from Local Sources	13,441,431	17,469,672	24,644,232	14,810,058	17,659,236	20,397,143
Current Property Taxes	3,518,693	3,536,822	3,846,798	4,215,804	4,425,799	4,625,645
Current Real & Personal Property Taxes	3,468,823	3,354,068	3,602,669	3,717,377	4,191,204	4,379,721
Fee In Lieu of Property Tax	3,510	53,580	52,036	302,703	52,874	56,694
All Other	46,360	129,174	192,093	195,724	181,721	189,230
Local Option Sales Tax	0	0	0	0	0	3,000
Local Hospitality Tax	1,035,136	1,003,880	1,229,284	1,498,430	1,597,852	1,695,239
Local Accommodations Tax	77,451	76,554	68,284	94,326	135,886	132,913
Capital Projects & Other Local Taxes	0	0	0	14	32	0
Licenses, Fees, Charges, & Bonds	8,810,151	12,852,416	19,499,866	9,001,484	11,499,667	13,940,346
Licenses & Permits	3,982,957	3,926,537	4,412,665	4,166,773	4,570,264	5,332,925
Service Revenue & Charges	2,799,288	2,883,221	3,457,823	2,907,829	3,025,041	3,798,353
Bonds & Leases	0	1,094,606	8,933,583	350,000	517,000	1,525,278
Miscellaneous	2,027,906	4,948,052	2,695,795	1,576,882	3,387,362	3,283,790
Revenues from State Sources	2,208,853	1,831,540	1,139,605	5,344,449	11,249,041	18,469,140
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	228,385	248,896	224,792	224,331	219,397	216,670
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	539,853	544,423	485,732	544,632	652,371	665,733
State Grants	9,040	0	0	8,430	0	6,323
Education Finance Act (EFA)	1,431,575	1,038,221	429,081	4,567,056	10,377,273	17,580,414
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	580,005	2,070,808	2,197,797	3,023,745	3,987,685	5,346,763
Revenues from Other Local Sources	1,438,491	1,568,863	1,342,244	1,628,350	1,416,787	2,283,708
Total Expenditures (Cities only)*	20,395,407	34,600,091	35,108,898	31,449,905	38,128,275	42,500,537
Administration	3,358,706	4,733,220	4,911,249	5,643,711	5,707,528	7,837,838
Instruction	0	0	0	0	0	0
Public Safety	8,714,905	9,099,697	9,317,811	10,454,517	10,898,572	15,434,150
Transportation	1,330,118	808,974	892,712	3,447,948	1,074,099	2,031,996
Health & Human Services	0	0	0	0	0	0
Environment & Housing	1,488,492	4,051,194	1,508,454	948,660	2,657,493	2,995,820
Recreation & Culture	2,621,688	3,335,223	2,880,161	4,197,880	7,732,547	6,834,431
Debt Service & Interest on Debt	2,492,870	4,567,022	5,036,591	3,855,716	5,369,521	4,710,608
Purchase of Land & Facility Construction	40,000	408,163	5,655,172	0	322,288	0
All Other	348,628	7,596,598	4,906,748	2,901,473	4,366,227	2,655,694

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	4,100	5,000	5,000	5,500	5,500	5,500
Total Expenditures (Special Purpose District Only)	4,100	5,000	5,000	5,500	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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	113,743,542	114,627,470	123,560,329	134,438,615	133,927,948	140,673,547
School District Total	67,036,835	66,115,997	71,201,748	78,984,075	76,937,460	80,627,869
County Total	42,489,946	44,262,133	47,767,321	50,308,245	51,542,786	54,318,993
Cities Total	3,518,693	3,536,822	3,846,798	4,215,804	4,425,799	4,625,645
Special Purpose District Total	698,068	712,518	744,462	930,491	1,021,903	1,101,040

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	604,763,288	597,060,524	634,376,208	679,513,644	714,200,729	755,303,896
Owner Occupied (4% assessment ratio)	172,031,850	177,591,420	185,106,220	192,863,990	211,933,680	224,602,410
Agricultural (Private) (4%)	2,203,500	2,222,340	2,210,790	2,230,510	872,510	885,510
Agricultural (Corporate) (6%)	75,870	75,580	48,780	186,240	45,030	41,840
Commercial/Rental (6%)	167,718,014	169,515,607	173,579,560	183,133,080	183,880,600	199,978,150
Personal Property (Vehicles) (6%)	37,497,664	39,074,551	43,126,995	43,572,712	47,542,783	51,167,104
Other Personal Property (10.5%)	6,899,321	9,649,449	9,247,437	13,558,417	15,018,016	16,525,150
Manufacturing (10.5%)	9,247,460	8,763,080	8,914,250	8,562,680	13,304,990	12,353,558
Utility (10.5%)	171,121,414	154,812,786	170,059,235	192,570,732	199,517,113	204,435,640
Business Personal (10.5%)	8,364,893	8,107,963	8,611,993	8,243,653	8,403,393	8,428,093
Motor Carrier (9.5%)	4,624,659	2,268,858	6,653,057	7,942,018	7,628,040	7,550,411
Fee-in-Lieu and Joint Industrial Park	24,978,643	24,978,890	26,817,891	26,649,612	26,054,574	29,336,030

Estimated Total Average Millage Rates	235.3	239.5	240.6	239.1	230.8	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Orangeburg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	306,785,637	305,006,495	319,323,490	359,519,111	382,953,098	476,033,974
Revenues from Local Sources	174,162,278	175,448,321	177,404,939	213,300,435	187,631,545	304,035,011
Current Property Taxes	96,559,176	93,951,411	99,625,654	111,454,667	114,051,819	120,028,417
Current Real & Personal Property Taxes	89,258,310	87,097,608	92,217,700	103,404,551	103,913,450	108,834,728
Fee In Lieu of Property Tax (only Counties and Cities)	2,168,174	2,870,258	2,712,164	2,873,917	2,678,687	2,211,707
All Other	5,132,692	3,983,545	4,695,790	5,176,199	7,459,682	8,981,983
Local Option Sales Tax	0	0	0	1,009	0	0
Local Hospitality Tax	1,622,567	1,411,543	1,618,527	1,823,269	2,021,576	2,306,760
Local Accommodations Tax	461,648	443,417	448,752	694,619	637,224	1,381,141
Capital Projects & Other Local Taxes	16,256,511	11,628,049	10,969,083	13,445,563	12,524,381	19,499,883
Licenses, Fees, Charges, & Bonds	59,262,376	68,013,901	64,742,923	85,881,308	58,396,545	160,818,810
Licenses & Permits	7,345,687	4,847,100	6,982,926	8,341,513	8,591,699	15,756,955
Service Revenue & Charges	19,201,622	16,516,826	14,639,456	18,104,071	24,766,936	28,509,866
Bonds & Leases	22,763,963	40,045,128	39,022,948	51,032,309	18,374,557	105,015,217
Miscellaneous	9,951,104	6,604,847	4,097,593	8,403,415	6,663,353	11,536,772
Revenues from State Sources	103,581,448	103,218,649	106,323,495	100,516,995	130,918,105	116,932,920
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	6,609,346	6,937,940	6,937,940	6,937,940	6,937,940	6,937,940
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	4,381,382	5,320,530	5,080,287	4,994,963	5,156,241	5,286,826
State-Shared Taxes (Aid to Subdivisions)	7,141,561	9,129,637	9,665,169	10,175,399	11,003,071	12,422,427
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	6,617,186	6,502,841	7,070,539	7,699,394	7,702,864	9,982,537
Education Finance Act (EFA)	2,121,761	2,080,716	2,117,939	2,107,517	2,461,357	3,920,779
Education Improvement Act (EIA)	31,173,863	32,201,802	36,008,723	31,095,812	82,566,454	64,011,654
Education Lottery	33,618,299	30,701,108	30,163,010	27,028,315	170,517	170,603
Education Lottery	11,425,003	9,997,354	9,183,665	10,477,655	14,919,661	14,200,154
Education Lottery	493,047	346,721	96,223	0	0	0
Revenues from Federal Sources	26,763,975	23,666,957	33,784,145	44,111,323	62,952,698	53,118,073
Revenues from Other Local Sources	1,832,936	2,207,568	1,345,911	1,120,358	980,750	1,502,970
Revenues from Special Purpose Districts	445,000	465,000	465,000	470,000	470,000	445,000
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	339,914,577	345,537,730	320,603,544	337,734,476	435,516,828	412,612,502
Administration	115,006,694	113,103,139	113,161,465	125,854,769	143,167,780	148,100,618
Instruction	81,618,193	83,461,098	81,583,401	82,466,863	83,037,399	86,519,443
Public Safety	47,846,090	32,457,306	32,138,768	36,653,791	40,172,160	42,902,144
Transportation	5,084,567	3,835,770	3,063,999	4,007,271	9,531,263	4,887,511
Health & Human Services	10,564,690	10,348,841	10,387,963	9,169,847	888,119	6,901,770
Environment & Housing	13,111,214	6,066,880	6,085,707	7,098,444	8,337,080	9,264,252
Recreation & Culture	4,433,746	3,756,683	4,235,252	7,045,710	8,080,170	5,863,383
Debt Service & Interest on Debt	32,337,537	44,786,309	40,375,885	33,222,648	26,750,508	33,380,866
Purchase of Land & Facility Construction	16,110,180	36,867,840	18,881,605	17,594,317	110,680,922	61,405,556
All Other	13,371,666	10,398,864	10,234,499	14,175,816	4,426,427	12,941,959
Special Purpose Districts	430,000	455,000	455,000	445,000	445,000	445,000

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

Orangeburg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	182,503,302	170,099,633	181,428,052	238,314,927	224,075,351	317,123,800
Revenues from Local Sources	71,269,563	58,607,789	58,604,662	112,074,697	79,744,297	173,624,434
Current Property Taxes	57,763,079	52,693,616	56,357,152	65,214,852	68,296,390	71,015,719
Current Real & Personal Property Taxes	57,051,160	52,311,771	55,204,971	63,863,038	64,513,146	66,952,815
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	711,919	381,845	1,152,181	1,351,814	3,783,244	4,062,904
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 & Other Local Taxes	2,772,067	1,116,436	0	0	132,579	0
Licenses, Fees, Charges, & Bonds	10,734,417	4,797,737	2,247,510	46,859,845	11,315,328	102,608,715
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	4,549,081	2,706,023	670,720	1,821,962	3,706,982	8,858,841
Bonds & Leases	85,384	227,692	33,480	43,288,629	4,053,000	91,570,676
Miscellaneous	6,099,952	1,864,022	1,543,310	1,749,254	3,555,346	2,179,198
Revenues from State Sources	87,855,832	91,190,047	93,054,693	86,158,854	94,497,674	97,653,846
Reimbursements for Property Tax Relief - \$100,000 Residential	6,609,346	6,937,940	6,937,940	6,937,940	6,937,940	6,937,940
Homestead Exemption	2,351,619	3,070,371	2,771,901	2,830,908	2,826,331	2,845,238
Reimbursements for Property Tax Relief - Remaining Residential	7,141,561	9,129,637	9,665,169	10,175,399	11,003,071	12,422,427
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	814,056	814,056	814,056	814,056	814,056	814,056
Manufacturer's Depreciation Reimbursement	1,369,395	1,550,225	1,425,486	1,625,085	1,131,649	1,787,434
State Grants	24,033,506	28,642,635	31,997,243	26,269,496	56,694,449	58,475,994
Education Finance Act (EFA)	33,618,299	30,701,108	30,163,010	27,028,315	170,517	170,603
Education Improvement Act (EIA)	11,425,003	9,997,354	9,183,665	10,477,655	14,919,661	14,200,154
Education Lottery	493,047	346,721	96,223	0	0	0
Revenues from Federal Sources	23,377,907	20,301,797	29,768,697	40,081,376	49,833,380	45,845,520
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	194,650,861	184,472,804	184,845,157	191,858,595	241,121,140	260,156,089
Administration	87997514	82806519	82261869	89236236	100117432	104485423
Instruction	81618193	83461098	81583401	82466863	83037399	86519443
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	8375	15450	53370	8792	1632	61650
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	140054	0	0	0	70051	80040
Debt Service & Interest on Debt	14632545	12601365	11483619	10104844	18407959	11034518
Purchase of Land & Facility Construction	5445133	958000	4145550	6231262	39255866	57735401
All Other	4809047	4630372	5317348	3810598	230801	239614

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

Orangeburg County

	FY 19	FY 20	FY 21*	FY 22	FY 23	FY 24
Total Revenues (County only)	99,428,772	114,022,987	116,635,388	93,367,346	132,797,997	118,742,535
Revenues from Local Sources	80,936,390	99,552,146	101,469,507	78,004,773	86,393,329	96,624,810
Current Property Taxes	34,243,126	36,293,702	38,211,063	39,774,039	40,474,289	42,687,642
Current Real & Personal Property Taxes	28,062,066	30,229,542	32,282,860	33,562,693	34,379,564	36,234,063
Fee In Lieu of Property Tax	2,168,174	2,764,266	2,610,524	2,781,853	2,557,356	2,121,221
All Other	4,012,886	3,299,894	3,317,679	3,429,493	3,537,369	4,332,359
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	0	0	0	0	0	200,076
Local Accommodations Tax	0	0	0	0	0	745,854
Capital Projects & Other Local Taxes	9,871,618	9,918,602	9,918,602	12,486,904	11,457,369	18,056,718
Licenses, Fees, Charges, & Bonds	36,821,646	53,339,842	53,339,842	25,743,830	34,461,671	34,934,520
Licenses & Permits	2,575,697	2,305,604	2,305,604	2,450,271	2,473,903	3,664,601
Service Revenue & Charges	10,776,012	10,219,757	10,219,757	12,167,227	16,910,553	14,530,658
Bonds & Leases	22,119,627	38,989,468	38,989,468	5,076,167	12,720,824	13,335,742
Miscellaneous	1,350,310	1,825,013	1,825,013	6,050,165	2,356,391	3,403,519
Revenues from State Sources	14,373,725	10,557,049	11,252,089	12,630,381	33,790,930	15,675,397
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,781,866	1,983,214	2,055,880	1,912,966	2,081,386	2,155,987
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)	4,858,365	4,785,125	5,247,660	5,659,547	5,322,010	7,960,966
Manufacturer's Depreciation Reimbursement	718,591	493,900	653,739	482,432	1,329,708	2,031,502
State Grants	7,014,903	3,294,810	3,294,810	4,575,436	25,057,826	3,526,942
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	2,539,195	2,809,546	2,809,546	1,660,758	11,681,380	5,127,042
Revenues from Other Local Sources	1,579,462	1,104,246	1,104,246	1,071,434	932,358	1,315,286
Total Expenditures (County only)	112,783,374	112,755,572	112,755,572	109,558,017	107,734,635	114,138,223
Administration	23,611,638	25,923,559	25,923,559	30,442,646	37,675,449	29,363,116
Instruction	0	0	0	0	0	0
Public Safety	37,714,096	21,959,631	21,959,631	24,425,166	28,499,537	30,757,850
Transportation	3,925,118	2,952,920	2,952,920	3,615,638	6,903,160	3,930,931
Health & Human Services	10,556,315	10,333,391	10,333,391	9,094,899	886,487	6,840,120
Environment & Housing	13,111,214	6,060,876	6,060,876	6,745,060	8,255,138	7,286,926
Recreation & Culture	519,340	475,459	475,459	2,629,014	4,001,076	1,642,161
Debt Service & Interest on Debt	15,026,064	28,049,330	28,049,330	19,258,490	4,415,625	21,090,835
Purchase of Land & Facility Construction	2,494,885	14,729,447	14,729,447	9,966,381	14,090,479	3,412,717
All Other	5,824,704	2,270,959	2,270,959	3,380,723	3,007,684	9,813,567

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

* Orangeburg County did not report in FY21. The most recent figures reported (FY 20) were used for the missing year. Property Tax figures, however, were updated for FY 21 using data from the SC Dept. of Revenue.

Orangeburg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	24,408,563	20,418,875	20,795,050	27,366,838	25,609,750	39,722,639
Revenues from Local Sources	21,956,325	17,288,386	17,330,770	23,220,965	21,493,919	33,785,767
Current Property Taxes	4,552,971	4,964,093	5,057,439	6,465,776	5,281,140	6,325,056
Current Real & Personal Property Taxes	4,145,084	4,556,295	4,729,869	5,978,820	5,020,740	5,647,850
Fee In Lieu of Property Tax	0	105,992	101,640	92,064	121,331	90,486
All Other	407,887	301,806	225,930	394,892	139,069	586,720
Local Option Sales Tax	0	0	0	1,009	0	0
Local Hospitality Tax	1,622,567	1,411,543	1,618,527	1,823,269	2,021,576	2,106,684
Local Accommodations Tax	461,648	443,417	448,752	694,619	637,224	635,287
Capital Projects & Other Local Taxes	3,612,826	593,011	1,050,481	958,659	934,433	1,443,165
Licenses, Fees, Charges, & Bonds	11,706,313	9,876,322	9,155,571	13,277,633	12,619,546	23,275,575
Licenses & Permits	4,769,990	2,541,496	4,677,322	5,891,242	6,117,796	12,092,354
Service Revenue & Charges	3,876,529	3,591,046	3,748,979	4,114,882	4,149,401	5,120,367
Bonds & Leases	558,952	827,968	0	2,667,513	1,600,733	108,799
Miscellaneous	2,500,842	2,915,812	729,270	603,996	751,616	5,954,055
Revenues from State Sources	1,351,891	1,471,553	2,016,713	1,727,760	2,629,501	3,603,677
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	247,897	266,945	252,506	251,089	248,524	285,601
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)	944,765	903,660	1,008,823	1,225,791	1,566,798	1,207,515
Manufacturer's Depreciation Reimbursement	33,775	36,591	38,714	0	0	101,843
State Grants	125,454	264,357	716,670	250,880	814,179	2,008,718
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	846,873	555,614	1,205,902	2,369,189	1,437,938	2,145,511
Revenues from Other Local Sources	253,474	1,103,322	241,665	48,924	48,392	187,684
Total Expenditures (Cities only)*	32,050,342	47,854,354	22,547,815	35,872,864	86,216,053	37,873,190
Administration	3,397,542	4,373,061	4,976,037	6,175,887	5,374,899	14,252,079
Instruction	0	0	0	0	0	0
Public Safety	10,131,994	10,497,675	10,179,137	12,228,625	11,672,623	12,144,294
Transportation	1,159,449	882,850	111,079	391,633	2,628,103	956,580
Health & Human Services	0	0	1,202	66,156	0	0
Environment & Housing	0	6,004	24,831	353,384	81,942	1,977,326
Recreation & Culture	3,774,352	3,281,224	3,759,793	4,416,696	4,009,043	4,141,182
Debt Service & Interest on Debt	2,678,928	4,135,614	842,936	3,859,314	3,926,924	1,255,513
Purchase of Land & Facility Construction	8,170,162	21,180,393	6,608	1,396,674	57,334,577	257,438

All Other	2,737,915	3,497,533	2,646,192	6,984,495	1,187,942	2,888,778
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Note: As mentioned in the introduction, this report is not intended to compare total revenues and expenditures.

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

Orangeburg County

	FY 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	445,000	465,000	465,000	470,000	470,000	445,000
Total Expenditures (Special Purpose District Only)	430,000	455,000	455,000	445,000	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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	99,621,125	97,121,025	102,915,031	114,954,280	117,762,364	123,822,254
School District Total	57,763,079	52,693,616	56,357,152	65,214,852	68,296,390	71,015,719
County Total	34,243,126	36,293,702	38,211,063	39,774,039	40,474,289	42,687,642
Cities Total	4,552,971	4,964,093	5,057,439	6,465,776	5,281,140	6,325,056
Special Purpose District Total	3,061,949	3,169,614	3,289,377	3,499,613	3,710,545	3,793,836

Assessed Property Values for Tax Years	2018	2019	2020	2021	2022	2023
Total Assessed Value	313,788,463	317,521,064	318,706,339	330,420,846	331,784,711	351,009,643
Owner Occupied (4% assessment ratio)	78,779,250	81,722,260	82,290,230	84,209,910	86,649,070	89,133,180
Agricultural (Private) (4%)	5,430,180	5,489,700	5,503,270	5,451,340	4,265,930	4,224,580
Agricultural (Corporate) (6%)	221,990	207,620	206,110	204,710	201,640	201,640
Commercial/Rental (6%)	84,340,710	89,113,810	91,439,270	94,634,511	91,116,640	104,078,259
Personal Property (Vehicles) (6%)	28,468,015	30,827,006	33,185,834	33,396,684	35,085,421	37,864,012
Other Personal Property (10.5%)	2,279,350	3,579,829	3,204,331	4,195,000	4,990,842	5,150,420
Manufacturing (10.5%)	23,268,194	23,257,380	22,488,140	24,778,250	27,737,840	30,022,443
Utility (10.5%)	50,964,331	50,223,972	48,731,314	50,241,296	51,468,567	51,523,620
Business Personal (10.5%)	13,787,400	10,749,310	10,466,518	9,769,423	8,839,804	10,002,659
Motor Carrier (9.5%)	3,173,696	1,820	4,916	5,199	4,203	1,824
Fee-in-Lieu and Joint Industrial Park	23,075,347	22,348,357	21,186,406	23,534,523	21,424,754	18,807,006

Estimated Total Average Millage Rates	414.7	412.5	389.0	421.3	423.9	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Pickens County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	391,692,879	399,272,301	404,735,541	411,545,904	462,064,896	521,715,991
Revenues from Local Sources	202,203,737	202,395,432	200,962,972	191,332,661	211,095,763	251,219,243
Current Property Taxes	94,930,575	99,566,108	103,665,344	111,602,849	125,052,561	134,961,406
Current Real & Personal Property Taxes	92,805,882	97,487,847	101,299,320	109,161,745	121,846,003	131,521,012
Fee In Lieu of Property Tax (only Counties and Cities)	441,809	417,824	541,293	672,392	691,570	1,136,112
All Other	1,682,884	1,660,437	1,824,731	1,768,712	2,514,988	2,304,282
Local Option Sales Tax	26,181,728	28,339,770	30,987,856	29,339,712	34,541,433	35,483,447
Local Hospitality Tax	4,592,880	4,293,891	4,554,584	2,515,785	3,001,853	3,431,689
Local Accommodations Tax	826,401	713,334	677,725	923,838	952,769	1,019,173
Capital Projects & Other Local Taxes	11,506	297,349	231,947	490,959	517,071	301,321
Licenses, Fees, Charges, & Bonds	75,660,647	69,184,980	60,845,516	46,459,518	47,030,076	76,022,207
Licenses & Permits	15,947,634	15,431,702	16,257,743	9,172,835	10,981,613	11,935,439
Service Revenue & Charges	29,233,276	25,199,513	24,276,133	21,892,720	23,305,420	25,882,735
Bonds & Leases	24,684,888	20,968,173	15,859,102	11,227,190	443,463	23,396,230
Miscellaneous	5,794,849	7,585,592	4,452,538	4,166,773	12,299,580	14,807,803
Revenues from State Sources	110,974,705	115,064,792	113,954,544	118,232,940	140,938,385	144,179,556
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452	5,897,452
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	4,700,949	4,622,439	4,479,140	4,695,316	4,945,006	5,021,796
State-Shared Taxes (Aid to Subdivisions)	13,416,496	13,980,026	14,436,243	15,568,346	16,523,144	18,550,104
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	7,839,659	8,077,594	7,731,743	8,097,429	8,739,014	9,286,953
Education Finance Act (EFA)	804,768	787,834	828,681	959,596	2,222,569	2,604,724
Education Improvement Act (EIA)	31,181,621	34,608,473	35,285,132	36,633,844	84,377,164	84,473,780
Education Lottery	37,320,957	37,192,513	35,611,650	36,276,314	308,964	270,784
Education Lottery	9,721,937	9,777,866	9,684,503	10,104,643	17,911,663	18,066,176
Education Lottery	90,866	120,595	0	0	13,409	7,787
Revenues from Federal Sources	24,642,533	19,219,593	27,406,449	41,325,366	48,464,830	52,336,221
Revenues from Other Local Sources	5,068,645	4,501,900	4,320,992	3,425,272	4,336,253	5,429,098
Revenues from Special Purpose Districts	48,803,259	58,090,584	58,090,584	57,229,665	57,229,665	68,551,874
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	377,376,976	395,386,758	398,276,133	388,273,338	435,491,605	483,456,501
Administration	99,103,647	96,986,105	98,606,790	108,531,705	122,116,595	125,938,667
Instruction	84,514,145	89,200,741	94,799,980	100,700,629	113,320,033	118,097,770
Public Safety	40,228,058	44,357,024	50,044,091	37,089,368	40,445,874	49,723,314
Transportation	9,037,759	10,160,927	12,593,892	9,360,655	14,797,013	21,985,518
Health & Human Services	6,934,834	6,940,778	7,787,710	7,587,087	9,295,484	10,770,994
Environment & Housing	10,074,955	11,888,957	15,409,487	10,097,253	12,973,732	14,906,135
Recreation & Culture	11,941,989	13,042,850	9,577,194	7,939,582	11,723,962	16,357,518
Debt Service & Interest on Debt	38,494,643	35,833,467	37,118,017	37,634,928	39,009,740	32,357,257
Purchase of Land & Facility Construction	24,801,455	30,562,625	15,215,628	15,551,671	20,256,561	27,500,820
All Other	6,384,022	4,902,058	5,612,118	5,746,547	3,518,698	3,304,416
Special Purpose Districts	45,861,469	51,511,226	51,511,226	48,033,913	48,033,913	62,514,092

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

Pickens County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	192,107,896	202,280,366	208,263,183	233,181,195	246,501,750	254,500,199
Revenues from Local Sources	82,191,197	86,818,428	88,672,487	96,466,157	93,309,004	100,628,952
Current Property Taxes	65,091,369	69,251,088	73,231,798	78,178,608	81,557,686	88,074,915
Current Real & Personal Property Taxes	64,394,655	68,826,050	72,372,941	77,309,817	80,596,797	87,128,544
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	696,714	425,038	858,857	868,791	960,889	946,371
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 & Other Local Taxes	11,506	297,349	231,929	254,539	276,097	301,321
Licenses, Fees, Charges, & Bonds	17,088,322	17,269,991	15,208,760	18,033,010	11,475,221	12,252,716
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	7,661,902	5,923,452	2,722,964	4,511,497	8,323,754	9,274,011
Bonds & Leases	7,000,000	9,000,000	10,244,486	11,227,190	353,005	0
Miscellaneous	2,426,420	2,346,539	2,241,310	2,294,323	2,798,462	2,978,705
Revenues from State Sources	95,646,517	100,585,458	100,669,958	103,172,029	115,893,389	122,530,338
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	2,971,046	2,969,822	2,973,659	2,991,555	3,003,489	3,016,978
Reimbursements for Property Tax Relief - Remaining Residential	13,416,496	13,980,026	14,436,243	15,568,346	16,523,144	18,550,104
\$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	575,662	580,939	616,099	677,749	1,552,824	1,817,291
State Grants	25,306,223	29,720,367	31,104,474	31,310,092	70,336,566	74,557,888
Education Finance Act (EFA)	37,320,957	37,192,513	35,611,650	36,276,314	308,964	270,784
Education Improvement Act (EIA)	9,721,937	9,777,866	9,684,503	10,104,643	17,911,663	18,066,176
Education Lottery	90,866	120,595	0	0	13,409	7,787
Revenues from Federal Sources	14,270,182	14,876,480	18,920,738	33,543,009	37,299,357	31,340,909
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	186,673,403	198,566,975	202,080,257	221,021,640	247,277,111	251,927,913
Administration	66,164,624	66,582,697	65,276,665	74,323,257	80,950,556	86,815,247
Instruction	84,514,145	89,200,741	94,799,980	100,700,629	113,320,033	118,097,770
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	213	430	9,545	84,688
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	15,492	7,066	3,912	18,616	14,945	15,222
Debt Service & Interest on Debt	28,757,569	29,281,390	31,114,291	32,776,158	35,714,636	25,208,369
Purchase of Land & Facility Construction	5,832,699	11,885,192	10,479,135	12,896,236	16,907,673	21,330,099
All Other	1,388,874	1,609,889	406,061	306,314	359,723	376,518

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

Pickens County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	71,631,847	76,037,017	80,731,456	89,352,522	112,048,912	131,847,986
Revenues from Local Sources	58,558,429	62,807,550	64,870,496	71,264,147	83,945,483	104,033,344
Current Property Taxes	20,253,123	20,468,213	20,530,220	26,052,476	35,169,286	37,313,740
Current Real & Personal Property Taxes	19,115,573	19,166,307	19,406,395	24,598,986	33,221,553	34,969,086
Fee In Lieu of Property Tax	428,752	406,437	538,293	671,914	686,570	1,124,275
All Other	708,798	895,469	585,532	781,576	1,261,163	1,220,379
Local Option Sales Tax	19,658,324	21,255,453	23,994,378	25,730,059	29,009,253	29,914,794
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	394,788	352,653	408,646	517,680	527,150	521,372
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	18,252,194	20,731,231	19,937,252	18,963,932	19,239,794	36,283,438
Licenses & Permits	2,414,244	2,590,071	3,443,785	3,963,606	3,485,338	3,606,189
Service Revenue & Charges	14,413,116	14,540,842	15,320,198	13,916,137	9,906,968	11,107,455
Bonds & Leases	0	1,625,000	0	0	0	13,306,690
Miscellaneous	1,424,834	1,975,318	1,173,269	1,084,189	5,847,488	8,263,104
Revenues from State Sources	10,570,088	11,511,806	11,356,299	13,255,969	21,274,309	19,410,041
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,231,482	1,158,902	1,161,705	1,390,292	1,722,933	1,751,774
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)	5,794,526	6,058,504	6,283,162	6,812,897	7,101,093	7,692,655
Manufacturer's Depreciation Reimbursement	208,658	184,192	188,856	267,641	659,364	728,969
State Grants	3,335,422	4,110,208	3,722,576	4,785,139	11,790,919	9,236,643
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,583,523	726,622	3,464,179	3,852,350	5,830,716	7,167,153
Revenues from Other Local Sources	919,807	991,039	1,040,482	980,056	998,404	1,237,449
Total Expenditures (County only)	94,698,420	78,797,470	93,229,446	90,771,219	107,368,819	120,864,885
Administration	25,916,119	21,578,038	26,462,988	29,939,133	34,396,717	31,867,464
Instruction	0	0	0	0	0	0
Public Safety	24,046,519	25,059,354	28,339,619	28,161,126	29,371,291	34,983,348
Transportation	6,341,334	6,396,668	11,482,675	8,090,243	13,955,385	18,403,270
Health & Human Services	6,934,834	6,940,778	7,787,497	7,586,657	8,684,231	9,911,080
Environment & Housing	5,030,573	5,646,654	7,282,254	6,980,954	9,851,265	9,951,935
Recreation & Culture	5,024,086	5,098,080	4,882,550	5,134,140	5,845,109	5,948,455
Debt Service & Interest on Debt	3,573,700	2,823,163	4,664,819	2,385,876	2,141,597	4,030,018
Purchase of Land & Facility Construction	15,917,692	3,309,064	435,784	476,323	217,524	2,904,903
All Other	1,913,563	1,945,671	1,891,260	2,016,767	2,905,700	2,864,412

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

Pickens County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	79,149,877	62,864,334	57,650,318	31,782,522	46,284,569	66,815,932
Revenues from Local Sources	61,454,111	52,769,454	47,419,989	23,602,357	33,841,276	46,556,947
Current Property Taxes	9,586,083	9,846,807	9,903,326	7,371,765	8,325,589	9,572,751
Current Real & Personal Property Taxes	9,295,654	9,495,490	9,519,984	7,252,942	8,027,653	9,423,382
Fee In Lieu of Property Tax	13,057	11,387	3,000	478	5,000	11,837
All Other	277,372	339,930	380,342	118,345	292,936	137,532
Local Option Sales Tax	6,523,404	7,084,317	6,993,478	3,609,653	5,532,180	5,568,653
Local Hospitality Tax	4,592,880	4,293,891	4,554,584	2,515,785	3,001,853	3,431,689
Local Accommodations Tax	431,613	360,681	269,079	406,158	425,619	497,801
Capital Projects & Other Local Taxes	0	0	18	236,420	240,974	0
Licenses, Fees, Charges, & Bonds	40,320,131	31,183,758	25,699,504	9,462,576	16,315,061	27,486,053
Licenses & Permits	13,533,390	12,841,631	12,813,958	5,209,229	7,496,275	8,329,250
Service Revenue & Charges	7,158,258	4,735,219	6,232,971	3,465,086	5,074,698	5,501,269
Bonds & Leases	17,684,888	10,343,173	5,614,616	0	90,458	10,089,540
Miscellaneous	1,943,595	3,263,735	1,037,959	788,261	3,653,630	3,565,994
Revenues from State Sources	4,758,100	2,967,528	1,928,287	1,804,942	3,770,687	2,239,177
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	498,421	493,715	343,776	313,469	218,584	253,044
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	1,699,255	1,673,212	1,102,703	938,654	1,292,043	1,248,420
Education Finance Act (EFA)	20,448	22,703	23,726	14,206	10,381	58,464
Education Improvement Act (EIA)	2,539,976	777,898	458,082	538,613	2,249,679	679,249
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)*	50,143,684	66,511,087	51,455,204	28,446,566	32,811,762	48,149,611
Administration	7,022,904	8,825,370	6,867,137	4,269,315	6,769,322	7,255,956
Instruction	0	0	0	0	0	0
Public Safety	16,181,539	19,297,670	21,704,472	8,928,242	11,074,583	14,739,966
Transportation	2,696,425	3,764,259	1,111,217	1,270,412	841,628	3,582,248
Health & Human Services	0	0	0	0	601,708	775,226
Environment & Housing	5,044,382	6,242,303	8,127,233	3,116,299	3,122,467	4,954,200
Recreation & Culture	6,902,411	7,937,704	4,690,732	2,786,826	5,863,908	10,393,841
Debt Service & Interest on Debt	6,163,374	3,728,914	1,338,907	2,472,894	1,153,507	3,118,870
Purchase of Land & Facility Construction	3,051,064	15,368,369	4,300,709	2,179,112	3,131,364	3,265,818
All Other	3,081,585	1,346,498	3,314,797	3,423,466	253,275	63,486

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	48,803,259	58,090,584	58,090,584	57,229,665	57,229,665	68,551,874
Total Expenditures (Special Purpose District Only)	45,861,469	51,511,226	51,511,226	48,033,913	48,033,913	62,514,092

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	97,265,095	101,731,776	105,973,901	114,146,130	125,076,864	134,987,096
School District Total	65,091,369	69,251,088	73,231,798	78,178,608	81,557,686	88,074,915
County Total	20,253,123	20,468,213	20,530,220	26,052,476	35,169,286	37,313,740
Cities Total	9,586,083	9,846,807	9,903,326	7,371,765	8,325,589	9,572,751
Special Purpose District Total	2,334,520	2,165,668	2,308,557	2,543,281	24,303	25,691

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	533,092,900	579,958,733	622,159,152	643,203,086	686,675,659	743,116,322
Owner Occupied (4% assessment ratio)	193,489,080	214,016,494	224,504,470	228,820,065	241,630,352	258,776,477
Agricultural (Private) (4%)	636,564	626,346	631,300	619,325	616,092	627,239
Agricultural (Corporate) (6%)	37,150	36,893	36,580	36,728	30,993	30,075
Commercial/Rental (6%)	203,756,902	229,603,934	240,373,200	244,959,536	264,139,051	287,873,288
Personal Property (Vehicles) (6%)	47,439,450	50,574,120	54,008,526	57,197,697	61,991,181	67,733,617
Other Personal Property (10.5%)	3,967,435	6,930,843	6,735,301	9,831,176	11,403,412	12,389,656
Manufacturing (10.5%)	10,201,340	10,140,730	10,303,850	9,859,500	11,281,800	13,623,860
Utility (10.5%)	40,154,460	38,208,140	45,587,530	50,727,900	54,033,850	57,351,160
Business Personal (10.5%)	12,552,840	9,438,220	14,949,960	14,906,500	13,273,590	14,966,050
Motor Carrier (9.5%)	4,098,847	2,609,196	5,272,300	5,211,979	4,935,657	5,768,781
Fee-in-Lieu and Joint Industrial Park	16,758,832	17,773,817	19,756,135	21,032,680	23,339,681	23,976,119

Estimated Total Average Millage Rates	265.5	258.3	254.1	265.3	280.7	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Richland County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,675,290,346	2,004,756,227	1,965,197,519	1,851,152,291	2,137,467,649	2,448,515,625
Revenues from Local Sources	1,116,754,690	1,426,553,212	1,334,466,039	1,186,659,743	1,307,890,821	1,375,392,439
Current Property Taxes	579,836,848	598,341,641	604,264,858	628,409,352	637,369,566	665,494,281
Current Real & Personal Property Taxes	569,266,718	588,061,920	591,743,660	613,878,740	620,609,759	649,633,204
Fee In Lieu of Property Tax (only Counties and Cities)	5,222,573	5,025,945	6,252,444	8,080,409	10,833,706	11,189,662
All Other	5,347,557	5,253,776	6,268,754	6,450,203	5,926,101	4,671,416
Local Option Sales Tax	54,516,850	77,093,997	86,798,815	84,501,902	91,141,481	95,706,680
Local Hospitality Tax	9,189,822	8,820,956	20,671,312	25,330,218	25,784,533	28,915,095
Local Accommodations Tax	1,497,505	1,220,325	2,963,635	4,610,581	5,014,731	5,286,586
Capital Projects & Other Local Taxes	68,615,974	69,928,285	79,121,710	87,421,287	102,356,876	98,615,092
Licenses, Fees, Charges, & Bonds	403,097,691	671,148,008	540,645,709	356,386,403	446,223,634	481,374,705
Licenses & Permits	61,098,073	61,074,009	64,076,488	67,417,043	67,522,999	79,363,840
Service Revenue & Charges	91,055,386	88,066,772	95,386,281	113,737,686	131,482,764	138,873,671
Bonds & Leases	213,604,808	487,558,226	325,961,623	150,537,544	176,699,146	150,944,710
Miscellaneous	37,339,424	34,449,001	55,221,317	24,694,130	70,518,725	112,192,484
Revenues from State Sources	371,701,024	382,993,805	401,718,139	382,340,919	521,672,099	768,158,656
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	21,943,749	21,943,750	21,943,750	21,943,749	21,943,749	21,943,749
Reimbursements for Property Tax Relief - Remaining Residential	12,426,473	12,459,216	12,352,990	12,610,637	12,761,112	12,791,603
\$2.5 Million Minimum Disbursement	41,932,107	36,658,146	39,424,858	42,273,190	40,672,829	43,084,318
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	22,882,299	25,359,542	29,570,955	11,576,495	28,583,081	29,573,700
State Grants	2,461,156	2,687,885	2,930,000	3,188,219	5,678,248	5,853,148
Education Finance Act (EFA)	98,668,281	110,179,046	124,407,951	121,343,674	353,627,671	589,400,711
Education Improvement Act (EIA)	131,374,754	128,874,318	126,790,633	126,173,551	772,456	806,676
Education Lottery	39,932,950	44,720,296	44,089,349	43,226,404	57,632,953	64,704,603
Education Lottery	79,255	111,606	207,653	5,000	0	148
Revenues from Federal Sources	86,955,892	96,561,510	105,813,426	180,517,335	205,470,886	179,763,564
Revenues from Other Local Sources	17,174,919	18,438,557	42,990,772	18,694,751	19,494,300	21,030,134
Revenues from Special Purpose Districts	82,703,821	80,209,143	80,209,143	82,939,543	82,939,543	104,170,832
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,555,473,774	1,597,600,427	1,884,343,961	1,851,641,018	1,781,783,134	1,926,760,264
Administration	401,520,758	424,385,145	559,061,117	494,813,957	512,324,508	552,766,667
Instruction	364,364,363	379,573,166	400,380,879	418,221,636	432,958,590	455,491,126
Public Safety	126,450,868	119,081,696	226,754,622	231,046,197	215,176,003	284,803,264
Transportation	62,498,770	40,374,623	61,418,256	58,745,888	61,258,564	39,407,635
Health & Human Services	15,758,647	15,941,553	17,808,479	15,401,278	17,405,866	1,409,406
Environment & Housing	50,274,961	51,952,100	73,467,737	88,991,573	63,203,654	77,726,331
Recreation & Culture	11,715,921	10,374,222	13,119,877	40,270,390	24,600,211	29,554,564
Debt Service & Interest on Debt	385,929,524	390,581,327	295,685,034	212,154,850	152,662,556	178,205,384
Purchase of Land & Facility Construction	50,134,364	76,735,712	149,901,200	204,886,491	211,643,756	221,562,518
All Other	12,466,631	11,071,170	9,217,047	18,132,810	21,573,478	2,492,280
Special Purpose Districts	74,358,967	77,529,713	77,529,713	68,975,948	68,975,948	83,341,089

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

Richland County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	878,546,545	1,236,813,198	1,090,723,648	1,064,242,438	1,194,889,616	1,116,573,619
Revenues from Local Sources	480,898,860	824,632,484	661,011,544	591,641,766	686,786,534	582,125,561
Current Property Taxes	425,954,827	441,736,891	443,575,521	461,860,935	467,707,969	493,433,946
Current Real & Personal Property Taxes	425,954,827	441,736,891	443,575,521	461,860,935	467,707,969	493,433,946
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	54,944,033	382,895,593	217,436,023	129,780,831	219,078,565	88,691,615
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	21,554,032	17,645,200	5,507,781	16,484,147	31,591,297	44,987,881
Bonds & Leases	26,318,866	360,034,476	169,751,472	106,633,410	176,689,438	29,706,265
Miscellaneous	7,071,135	5,215,917	42,176,770	6,663,274	10,797,830	13,997,469
Revenues from State Sources	331,516,308	344,150,780	356,468,815	351,083,378	370,459,785	397,552,849
Reimbursements for Property Tax Relief - \$100,000 Residential	21,943,749	21,943,750	21,943,750	21,943,749	21,943,749	21,943,749
Homestead Exemption	6,595,899	6,595,899	6,595,899	6,595,899	6,595,899	6,595,900
Reimbursements for Property Tax Relief - Remaining Residential	41,932,107	36,658,146	39,424,858	42,273,190	40,672,829	43,084,318
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	378,141	2,565,006	2,565,005	2,565,006	2,565,006	2,565,006
Manufacturer's Depreciation Reimbursement	891,928	967,023	1,099,542	1,219,259	2,689,168	2,574,718
State Grants	88,387,525	101,714,736	113,752,126	107,081,320	237,587,725	255,277,731
Education Finance Act (EFA)	131,374,754	128,874,318	126,790,633	126,173,551	772,456	806,676
Education Improvement Act (EIA)	39,932,950	44,720,296	44,089,349	43,226,404	57,632,953	64,704,603
Education Lottery	79,255	111,606	207,653	5,000	0	148
Revenues from Federal Sources	66,131,377	68,029,934	73,243,289	121,517,294	137,643,297	136,895,209
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	843,962,748	993,744,730	982,807,937	1,086,536,260	1,064,297,316	1,133,520,668
Administration	320,566,594	337,636,670	317,415,736	364,038,756	385,238,624	423,590,998
Instruction	364,364,363	379,573,166	400,380,879	418,221,636	432,958,590	455,491,126
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	107,691	76,848	108,285	140,925	252,499	264,863
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	784,631	953,397	765,889	2,293,177	1,154,023	1,185,566
Debt Service & Interest on Debt	106,293,312	193,163,735	107,652,670	114,228,289	111,939,542	116,578,719
Purchase of Land & Facility Construction	43,531,154	73,382,555	148,121,257	182,517,037	131,000,174	134,180,897
All Other	8,315,003	8,958,359	8,363,221	5,096,440	1,753,864	2,228,499

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

Richland County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	584,579,881	528,662,353	584,314,450	497,559,982	582,932,642	976,166,869
Revenues from Local Sources	526,019,652	474,360,544	520,189,035	431,392,171	436,709,635	581,043,507
Current Property Taxes	117,848,917	119,992,195	122,791,965	121,416,421	122,720,445	125,820,409
Current Real & Personal Property Taxes	107,346,304	109,728,486	110,337,916	107,003,352	106,023,292	110,367,114
Fee In Lieu of Property Tax	5,200,061	5,025,945	6,252,444	8,080,409	10,833,706	10,808,594
All Other	5,302,552	5,237,764	6,201,605	6,332,660	5,863,447	4,644,702
Local Option Sales Tax	52,362,084	53,771,829	60,437,897	66,207,784	71,571,613	72,130,526
Local Hospitality Tax	7,691,576	7,416,180	8,100,667	10,116,532	9,670,819	10,552,577
Local Accommodations Tax	1,354,729	1,113,464	899,530	1,340,083	1,455,432	1,425,646
Capital Projects & Other Local Taxes	68,615,438	69,927,428	79,121,174	87,420,361	102,354,971	98,613,470
Licenses, Fees, Charges, & Bonds	278,146,908	222,139,448	248,837,802	144,890,990	128,936,355	272,500,879
Licenses & Permits	16,535,075	16,139,892	18,497,627	21,308,443	19,703,117	20,529,384
Service Revenue & Charges	58,383,258	62,054,204	66,967,187	69,321,337	72,283,127	64,302,583
Bonds & Leases	187,285,942	127,523,750	156,210,151	43,904,134	9,708	121,238,445
Miscellaneous	15,942,633	16,421,602	7,162,837	10,357,076	36,940,403	66,430,467
Revenues from State Sources	33,456,661	31,754,618	38,205,590	23,145,372	102,743,164	359,787,877
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	4,597,955	4,649,251	4,562,710	4,780,645	4,902,858	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)	18,252,055	18,517,386	22,346,276	5,043,256	20,869,425	21,660,424
Manufacturer's Depreciation Reimbursement	1,544,836	1,690,750	1,791,304	1,924,449	2,989,079	3,146,849
State Grants	9,061,815	6,897,231	9,505,300	11,397,022	73,981,802	330,077,746
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	20,729,788	18,039,200	21,188,188	38,152,367	38,329,336	29,634,354
Revenues from Other Local Sources	4,373,780	4,507,991	4,731,637	4,870,072	5,150,507	5,701,131
Total Expenditures (County only)	627,598,243	516,626,480	502,543,835	409,871,164	513,567,592	444,856,101
Administration	78,702,381	84,334,770	93,309,126	80,128,073	84,324,996	74,339,984
Instruction	0	0	0	0	0	0
Public Safety	123,194,284	115,690,426	123,157,440	121,034,503	155,460,144	162,920,229
Transportation	62,465,785	40,244,969	55,194,617	52,853,335	61,167,392	33,929,115
Health & Human Services	15,650,956	15,864,705	15,805,895	15,260,353	17,153,367	1,144,543
Environment & Housing	47,986,966	49,500,899	52,514,137	66,331,339	60,462,798	42,075,278
Recreation & Culture	9,892,139	8,460,586	4,612,538	5,229,432	5,280,826	5,969,651
Debt Service & Interest on Debt	279,003,787	197,097,490	155,354,104	51,362,308	39,889,626	54,513,404
Purchase of Land & Facility Construction	6,603,210	3,353,157	1,779,943	4,763,922	71,299,644	69,891,854
All Other	4,098,735	2,079,478	816,035	12,907,899	18,528,799	72,043

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

Richland County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	129,460,099	159,071,533	209,950,278	206,410,328	276,705,848	251,604,305
Revenues from Local Sources	109,836,178	127,560,184	153,265,460	163,625,806	184,394,652	212,223,371
Current Property Taxes	36,033,104	36,612,555	37,897,372	45,131,996	46,941,152	46,239,926
Current Real & Personal Property Taxes	35,965,587	36,596,543	37,830,223	45,014,453	46,878,498	45,832,144
Fee In Lieu of Property Tax	22,512	0	0	0	0	381,068
All Other	45,005	16,012	67,149	117,543	62,654	26,714
Local Option Sales Tax	2,154,766	23,322,168	26,360,918	18,294,118	19,569,868	23,576,154
Local Hospitality Tax	1,498,246	1,404,776	12,570,645	15,213,686	16,113,714	18,362,518
Local Accommodations Tax	142,776	106,861	2,064,105	3,270,498	3,559,299	3,860,940
Capital Projects & Other Local Taxes	536	857	536	926	1,905	1,622
Licenses, Fees, Charges, & Bonds	70,006,750	66,112,967	74,371,884	81,714,582	98,208,714	120,182,211
Licenses & Permits	44,562,998	44,934,117	45,578,861	46,108,600	47,819,882	58,834,456
Service Revenue & Charges	11,118,096	8,367,368	22,911,313	27,932,202	27,608,340	29,583,207
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	14,325,656	12,811,482	5,881,710	7,673,780	22,780,492	31,764,548
Revenues from State Sources	6,728,055	7,088,407	7,043,734	8,112,169	48,469,150	10,817,930
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	1,232,619	1,214,066	1,194,381	1,234,093	1,262,355	1,292,845
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	4,252,103	4,277,150	4,659,674	3,968,233	5,148,650	5,348,270
State Grants	24,392	30,112	39,154	44,511	1	131,581
Education Finance Act (EFA)	1,218,941	1,567,079	1,150,525	2,865,332	42,058,144	4,045,234
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	94,727	10,492,376	11,381,949	20,847,674	29,498,253	13,234,001
Revenues from Other Local Sources	12,801,139	13,930,566	38,259,135	13,824,679	14,343,793	15,329,003
Total Expenditures (Cities only)*	9,553,816	9,699,504	321,462,476	286,257,646	134,942,278	265,042,406
Administration	2,251,783	2,413,705	148,336,255	50,647,128	42,760,888	54,835,685
Instruction	0	0	0	0	0	0
Public Safety	3,256,584	3,391,270	103,597,182	110,011,694	59,715,859	121,883,035
Transportation	32,985	129,654	6,223,639	5,892,553	91,172	5,478,520
Health & Human Services	0	0	1,894,299	0	0	0
Environment & Housing	2,287,995	2,451,201	20,953,600	22,660,234	2,740,856	35,651,053
Recreation & Culture	1,039,151	960,239	7,741,450	32,747,781	18,165,362	22,399,347
Debt Service & Interest on Debt	632,425	320,102	32,678,260	46,564,253	833,388	7,113,261
Purchase of Land & Facility Construction	0	0	0	17,605,532	9,343,938	17,489,767
All Other	52,893	33,333	37,791	128,471	1,290,815	191,738

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	82,703,821	80,209,143	80,209,143	82,939,543	82,939,543	104,170,832
Total Expenditures (Special Purpose District Only)	74,358,967	77,529,713	77,529,713	68,975,948	68,975,948	83,341,089

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	647,441,253	669,854,349	677,309,068	701,889,298	713,905,556	745,419,678
School District Total	425,954,827	441,736,891	443,575,521	461,860,935	467,707,969	493,433,946
County Total	117,848,917	119,992,195	122,791,965	121,416,421	122,720,445	125,820,409
Cities Total	36,033,104	36,612,555	37,897,372	45,131,996	46,941,152	46,239,926
Special Purpose District Total	67,604,405	71,512,708	73,044,210	73,479,946	76,535,990	79,925,397

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	1,481,303,265	1,565,404,797	1,609,534,224	1,627,795,313	1,703,142,400	1,771,133,227
Owner Occupied (4% assessment ratio)	497,820,970	534,617,110	546,603,130	564,289,770	583,109,150	610,712,480
Agricultural (Private) (4%)	1,525,290	1,559,510	1,533,690	1,518,560	1,220,100	1,480,210
Agricultural (Corporate) (6%)	208,730	170,450	172,590	171,980	21,910	33,020
Commercial/Rental (6%)	506,272,800	553,880,930	568,915,620	572,114,580	602,369,050	629,330,320
Personal Property (Vehicles) (6%)	144,440,440	143,007,518	148,789,444	156,692,298	167,618,570	177,485,810
Other Personal Property (10.5%)	26,196,900	24,674,664	25,930,909	25,392,777	24,638,190	23,922,873
Manufacturing (10.5%)	59,787,720	64,218,191	65,085,228	66,773,190	68,827,780	68,000,580
Utility (10.5%)	133,681,280	132,164,710	129,840,120	127,837,180	136,565,790	141,781,040
Business Personal (10.5%)	65,040,320	65,477,860	67,261,470	62,055,930	63,567,140	62,025,890
Motor Carrier (9.5%)	2,492,498	1,349,681	3,513,097	3,933,269	4,056,750	3,584,206
Fee-in-Lieu and Joint Industrial Park	43,836,317	44,284,173	51,888,926	47,015,779	51,147,970	52,776,798

Estimated Total Average Millage Rates	544.1	541.2	540.1	539.4	540.4	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Saluda County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	52,068,165	53,039,199	59,928,300	65,335,317	71,904,819	79,030,848
Revenues from Local Sources	22,202,623	21,466,699	26,044,290	27,517,855	28,520,271	33,605,580
Current Property Taxes	15,190,904	15,160,894	17,278,354	18,626,745	18,242,540	21,026,427
Current Real & Personal Property Taxes	14,361,106	14,508,756	15,912,574	17,221,396	17,030,571	19,581,304
Fee In Lieu of Property Tax (only Counties and Cities)	88,727	44,397	454,841	430,094	416,216	460,741
All Other	741,071	607,741	910,939	975,255	795,753	984,382
Local Option Sales Tax	2,155,079	1,800,468	2,447,553	2,036,808	2,220,220	2,304,772
Local Hospitality Tax	18,392	11,511	22,928	20,910	10,932	10,417
Local Accommodations Tax	0	0	0	39,080	0	0
Capital Projects & Other Local Taxes	0	175,000	1,168,976	1,335,022	1,700,346	1,700,260
Licenses, Fees, Charges, & Bonds	4,838,248	4,318,826	5,126,479	5,459,290	6,346,233	8,563,704
Licenses & Permits	1,039,783	491,564	970,206	1,010,256	794,354	631,061
Service Revenue & Charges	2,935,714	2,452,106	2,339,432	2,844,057	4,049,202	4,976,802
Bonds & Leases	0	230,000	750,000	633,000	610,000	1,867,000
Miscellaneous	862,751	1,145,156	1,066,841	971,977	892,677	1,088,841
Revenues from State Sources	20,503,106	20,439,537	23,218,544	22,844,201	26,151,397	30,137,679
Reimbursements for Property Tax Relief - \$100,000 Residential	832,712	832,712	832,713	832,712	832,712	883,037
Homestead Exemption	1,137,320	1,065,062	1,137,606	1,130,666	1,115,533	1,186,881
Reimbursements for Property Tax Relief - Remaining Residential	1,175,961	1,263,636	1,370,624	1,485,750	1,677,285	2,263,049
\$2.5 Million Minimum Disbursement	577,511	580,812	599,379	502,827	315,290	36,850
State-Shared Taxes (Aid to Subdivisions)	1,433,077	1,315,150	1,595,272	1,756,658	1,981,023	1,908,084
Manufacturer's Depreciation Reimbursement	119,243	176,180	217,955	277,250	741,344	1,362,239
State Grants	5,877,444	6,687,224	9,408,668	7,878,396	16,456,921	19,002,746
Education Finance Act (EFA)	6,579,169	6,524,687	6,537,938	6,990,570	44,251	44,922
Education Improvement Act (EIA)	2,750,669	1,691,577	1,518,389	1,989,372	2,987,038	3,449,870
Education Lottery	20,000	302,497	0	0	0	0
Revenues from Federal Sources	3,473,582	4,023,290	3,614,626	6,045,857	8,308,865	6,112,883
Revenues from Other Local Sources	195,497	125,582	66,749	156,137	153,019	188,644
Revenues from Special Purpose Districts	5,693,357	6,984,091	6,984,091	8,771,267	8,771,267	8,986,062
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	47,459,262	46,979,408	50,359,288	54,903,157	63,459,237	96,197,834
Administration	14,924,267	15,369,642	17,329,244	17,509,408	19,679,530	19,977,105
Instruction	12,756,563	12,987,962	13,930,330	15,440,924	17,106,608	17,629,064
Public Safety	5,346,411	4,223,581	4,540,552	5,338,396	5,381,299	5,174,031
Transportation	792,532	961,456	1,001,254	1,095,516	1,195,939	1,089,646
Health & Human Services	2,105,263	2,172,652	2,360,307	2,899,269	3,389,643	3,565,736
Environment & Housing	1,372,210	819,197	1,149,575	1,602,211	1,202,521	873,750
Recreation & Culture	323,026	418,704	441,102	512,497	594,938	790,759
Debt Service & Interest on Debt	2,154,152	2,073,814	2,316,320	2,579,298	2,140,874	2,547,759
Purchase of Land & Facility Construction	1,328,371	1,013,717	331,015	170,420	5,013,849	36,413,626
All Other	440,992	196,347	217,253	37,446	36,264	60,143
Special Purpose Districts	5,915,475	6,742,336	6,742,336	7,717,772	7,717,772	8,076,215

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

Saluda County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	28,959,441	28,589,902	31,779,380	34,265,437	41,850,622	45,302,793
Revenues from Local Sources	8,606,693	8,234,643	9,674,398	10,277,814	11,006,952	14,430,279
Current Property Taxes	7,103,033	6,738,449	7,602,128	8,452,929	7,754,921	8,743,702
Current Real & Personal Property Taxes	6,903,345	6,649,775	7,316,577	8,154,611	7,455,382	8,400,107
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	199,688	88,674	285,551	298,318	299,539	343,595
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,503,660	1,496,194	2,072,270	1,824,885	3,252,031	5,686,577
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	953,790	797,261	545,341	851,046	2,279,583	3,288,936
Bonds & Leases	0	230,000	750,000	633,000	610,000	1,867,000
Miscellaneous	549,870	468,933	776,929	340,839	362,448	530,641
Revenues from State Sources	17,013,977	16,747,279	18,512,274	17,966,596	22,813,480	24,774,610
Reimbursements for Property Tax Relief - \$100,000 Residential	832,712	832,712	832,713	832,712	832,712	883,037
Homestead Exemption	449,833	414,756	430,130	430,360	417,189	421,456
Reimbursements for Property Tax Relief - Remaining Residential	1,175,961	1,263,636	1,370,624	1,485,750	1,677,285	2,263,049
\$2.5 Million Minimum Disbursement	577,511	580,812	599,379	502,827	315,290	36,850
State-Shared Taxes (Aid to Subdivisions)	25,888	25,888	25,888	25,888	25,888	25,888
Manufacturer's Depreciation Reimbursement	52,761	94,009	121,222	156,508	473,826	585,453
State Grants	4,549,473	5,016,705	7,075,991	5,552,609	16,040,001	17,064,085
Education Finance Act (EFA)	6,579,169	6,524,687	6,537,938	6,990,570	44,251	44,922
Education Improvement Act (EIA)	2,750,669	1,691,577	1,518,389	1,989,372	2,987,038	3,449,870
Education Lottery	20,000	302,497	0	0	0	0
Revenues from Federal Sources	3,338,771	3,607,980	3,592,708	6,021,027	8,030,190	6,097,904
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	27,476,270	27,280,605	30,281,178	31,402,787	39,209,448	71,832,230
Administration	11,095,746	11,806,661	13,686,973	13,254,754	14,962,899	15,277,033
Instruction	12,756,563	12,987,962	13,930,330	15,440,924	17,106,608	17,629,064
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	2,123,417	2,044,718	2,288,971	2,552,218	2,116,310	2,522,271
Purchase of Land & Facility Construction	1,291,636	244,917	157,651	117,445	4,987,367	36,343,719
All Other	208,908	196,347	217,253	37,446	36,264	60,143

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

Saluda County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	14,885,546	15,878,722	19,516,157	19,612,668	20,159,931	24,265,541
Revenues from Local Sources	11,540,789	12,095,462	15,052,998	14,831,457	16,663,191	18,745,361
Current Property Taxes	7,730,713	8,308,032	9,306,271	9,751,438	10,345,377	12,147,749
Current Real & Personal Property Taxes	7,125,409	7,754,249	8,246,899	8,686,686	9,448,182	11,056,771
Fee In Lieu of Property Tax	88,727	44,397	454,841	430,094	416,216	460,741
All Other	516,577	509,386	604,531	634,658	480,979	630,237
Local Option Sales Tax	1,681,947	1,711,904	2,337,011	1,454,047	2,110,288	2,169,306
Local Hospitality Tax	0	0	0	0	0	0
Local Accommodations Tax	0	0	0	0	0	0
Capital Projects & Other Local Taxes	0	0	1,168,976	1,335,022	1,700,346	1,700,260
Licenses, Fees, Charges, & Bonds	2,128,129	2,075,526	2,240,740	2,290,950	2,507,180	2,728,046
Licenses & Permits	227,836	274,875	518,025	530,151	610,782	494,700
Service Revenue & Charges	1,699,032	1,596,924	1,575,258	1,651,944	1,716,041	1,687,866
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	201,261	203,727	147,457	108,855	180,357	545,480
Revenues from State Sources	3,239,692	3,642,215	4,381,242	4,621,195	3,283,892	5,316,557
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	631,657	631,557	650,860	644,410	681,577	748,114
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)	1,231,138	1,257,968	1,300,972	1,530,256	1,917,877	1,852,995
Manufacturer's Depreciation Reimbursement	66,482	82,171	96,733	120,742	267,518	776,786
State Grants	1,310,415	1,670,519	2,332,677	2,325,787	416,920	1,938,661
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	16,078	15,463	15,168	17,831	59,829	14,979
Revenues from Other Local Sources	88,987	125,582	66,749	142,185	153,019	188,644
Total Expenditures (County only)	11,584,972	11,756,527	12,655,504	13,897,200	15,855,034	15,630,174
Administration	3,213,600	3,340,994	3,407,165	3,753,941	4,431,865	4,438,891
Instruction	0	0	0	0	0	0
Public Safety	4,317,808	4,106,192	4,376,582	4,603,182	5,123,182	4,950,361
Transportation	792,532	961,456	1,001,254	1,095,516	1,195,939	1,089,646
Health & Human Services	2,105,263	2,172,652	2,360,307	2,899,269	3,389,643	3,565,736
Environment & Housing	843,637	765,037	1,075,369	1,042,678	1,139,087	809,919
Recreation & Culture	312,132	410,196	434,827	502,614	575,318	775,621
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	2,529,821	1,586,484	1,648,672	2,685,945	1,122,999	476,452
Revenues from Local Sources	2,055,141	1,136,594	1,316,894	2,408,584	850,128	429,940
Current Property Taxes	357,158	114,413	369,955	422,378	142,242	134,976
Current Real & Personal Property Taxes	332,352	104,732	349,098	380,099	127,007	124,426
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	24,806	9,681	20,857	42,279	15,235	10,550
Local Option Sales Tax	473,132	88,564	110,542	582,761	109,932	135,466
Local Hospitality Tax	18,392	11,511	22,928	20,910	10,932	10,417
Local Accommodations Tax	0	0	0	39,080	0	0
Capital Projects & Other Local Taxes	0	175,000	0	0	0	0
Licenses, Fees, Charges, & Bonds	1,206,459	747,106	813,469	1,343,455	587,022	149,081
Licenses & Permits	811,947	216,689	452,181	480,105	183,572	136,361
Service Revenue & Charges	282,892	57,921	218,833	341,067	53,578	0
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	111,620	472,496	142,455	522,283	349,872	12,720
Revenues from State Sources	249,437	50,043	325,028	256,410	54,025	46,512
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	55,830	18,749	56,616	55,896	16,767	17,311
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)	176,051	31,294	268,412	200,514	37,258	29,201
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	17,556	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	118,733	399,847	6,750	6,999	218,846	0
Revenues from Other Local Sources	106,510	0	0	13,952	0	0
Total Expenditures (Cities only)*	2,482,545	1,199,940	680,270	1,885,398	676,983	659,215
Administration	614,921	221,987	235,106	500,713	284,766	261,181
Instruction	0	0	0	0	0	0
Public Safety	1,028,603	117,389	163,970	735,214	258,117	223,670
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	528,573	54,160	74,206	559,533	63,434	63,831
Recreation & Culture	10,894	8,508	6,275	9,883	19,620	15,138
Debt Service & Interest on Debt	30,735	29,096	27,349	27,080	24,564	25,488
Purchase of Land & Facility Construction	36,735	768,800	173,364	52,975	26,482	69,907
All Other	232,084	0	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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	5,693,357	6,984,091	6,984,091	8,771,267	8,771,267	8,986,062
Total Expenditures (Special Purpose District Only)	5,915,475	6,742,336	6,742,336	7,717,772	7,717,772	8,076,215

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	15,190,904	15,160,894	17,278,354	18,626,745	18,242,540	21,026,427
School District Total	7,103,033	6,738,449	7,602,128	8,452,929	7,754,921	8,743,702
County Total	7,730,713	8,308,032	9,306,271	9,751,438	10,345,377	12,147,749
Cities Total	357,158	114,413	369,955	422,378	142,242	134,976
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	51,134,699	52,514,362	54,626,752	58,942,173	61,318,687	65,044,486
Owner Occupied (4% assessment ratio)	16,848,520	17,223,490	17,681,220	19,599,130	20,697,310	22,051,200
Agricultural (Private) (4%)	1,729,920	1,701,640	1,742,740	1,778,550	1,208,190	1,214,210
Agricultural (Corporate) (6%)	31,250	83,860	82,850	82,580	81,430	76,410
Commercial/Rental (6%)	13,908,810	14,850,770	14,803,400	16,137,860	16,397,810	16,709,700
Personal Property (Vehicles) (6%)	5,890,050	6,136,224	6,502,404	7,026,273	7,596,731	8,409,966
Other Personal Property (10.5%)	836,324	920,547	818,640	1,582,926	1,841,804	1,988,838
Manufacturing (10.5%)	4,438,200	4,896,645	4,976,090	4,742,510	5,251,190	5,980,190
Utility (10.5%)	4,955,950	5,009,520	5,040,180	5,105,010	5,113,250	5,343,750
Business Personal (10.5%)	918,280	972,428	1,036,578	936,240	1,084,110	1,147,640
Motor Carrier (9.5%)	1,094,181	418,807	1,499,574	1,552,885	1,676,047	1,706,654
Fee-in-Lieu and Joint Industrial Park	483,214	300,431	443,076	398,209	370,815	415,928

Estimated Total Average Millage Rates	362.2	358.1	372.4	365.9	370.3	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Spartanburg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,356,375,495	1,367,187,637	1,291,956,872	1,461,198,306	1,759,113,610	1,856,195,388
Revenues from Local Sources	826,311,366	828,481,605	718,416,515	833,212,000	1,034,681,428	997,346,364
Current Property Taxes	370,794,254	391,149,734	426,612,778	420,551,737	470,939,045	528,021,023
Current Real & Personal Property Taxes	347,133,978	368,015,382	396,605,627	395,110,789	438,242,896	489,182,425
Fee In Lieu of Property Tax (only Counties and Cities)	12,714,434	12,659,458	16,615,766	17,143,547	17,977,555	21,907,076
All Other	10,945,842	10,474,894	13,391,385	8,297,401	14,718,594	16,931,522
Local Option Sales Tax	5,345,753	1,523	5,407,365	15,668	16,085	16,836
Local Hospitality Tax	6,234,813	11,776,105	6,868,094	7,338,928	15,437,788	16,620,074
Local Accommodations Tax	1,388,839	625,883	1,544,293	2,113,603	2,373,555	2,586,239
Capital Projects & Other Local Taxes	48,822,044	52,070,822	60,367,749	67,630,961	83,368,063	79,026,188
Licenses, Fees, Charges, & Bonds	393,725,663	372,857,538	217,616,236	335,561,103	462,546,892	371,076,004
Licenses & Permits	31,845,876	33,025,204	35,286,607	21,711,908	43,667,610	49,213,460
Service Revenue & Charges	58,957,515	55,319,743	46,761,398	43,315,919	70,200,967	79,058,175
Bonds & Leases	264,865,965	243,808,365	96,523,281	233,011,116	277,175,836	165,126,455
Miscellaneous	38,056,307	40,704,226	39,044,950	37,522,160	71,502,479	77,677,914
Revenues from State Sources	361,803,584	374,929,237	387,308,648	398,979,967	474,153,720	565,521,369
Reimbursements for Property Tax Relief - \$100,000 Residential	16,871,577	17,189,150	17,189,150	17,189,150	17,189,150	17,230,745
Homestead Exemption	14,805,356	15,247,638	15,076,552	14,551,966	15,304,164	15,520,944
Reimbursements for Property Tax Relief - Remaining Residential	51,330,582	53,006,456	54,769,842	57,669,683	61,136,637	68,129,708
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	20,504,004	20,534,279	21,853,512	21,034,432	24,575,217	29,142,146
Manufacturer's Depreciation Reimbursement	4,862,578	4,509,491	8,042,385	7,848,240	16,304,914	19,883,718
State Grants	99,107,430	109,123,613	118,416,813	118,418,935	286,637,904	352,924,410
Education Finance Act (EFA)	121,531,986	123,683,011	121,157,245	128,037,526	817,502	850,048
Education Improvement Act (EIA)	32,276,829	31,389,174	30,506,581	34,226,691	52,180,879	61,240,613
Education Lottery	513,242	246,425	296,568	3,344	7,353	599,037
Revenues from Federal Sources	74,812,703	65,805,403	87,639,803	118,554,403	138,274,826	144,398,484
Revenues from Other Local Sources	6,248,770	6,122,267	6,742,781	4,681,805	6,233,505	7,768,603
Revenues from Special Purpose Districts	87,199,072	91,849,125	91,849,125	105,770,131	105,770,131	141,160,568
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,332,293,481	1,295,892,247	1,151,577,192	1,234,718,723	1,552,749,622	1,678,493,489
Administration	309,410,388	323,681,083	327,024,811	345,994,771	410,258,414	479,380,695
Instruction	316,963,764	329,765,052	348,496,804	368,312,127	397,602,162	436,178,171
Public Safety	105,982,394	111,860,205	114,444,651	99,727,847	126,633,983	149,460,138
Transportation	22,956,003	27,158,549	27,998,579	22,669,065	44,333,655	48,650,698
Health & Human Services	16,252,690	10,863,455	13,247,799	18,833,481	14,741,727	22,102,252
Environment & Housing	19,733,099	19,581,333	22,120,436	15,709,100	27,952,810	23,662,991
Recreation & Culture	12,801,851	12,942,264	11,185,876	11,634,587	17,103,924	24,281,071
Debt Service & Interest on Debt	238,649,507	247,089,047	102,901,792	99,994,198	112,385,051	117,913,081
Purchase of Land & Facility Construction	189,903,339	104,604,814	79,487,448	137,005,616	282,547,197	244,075,682
All Other	19,697,387	21,269,217	17,591,768	18,980,759	23,333,527	22,413,579
Special Purpose Districts	79,943,059	87,077,228	87,077,228	95,857,172	95,857,172	110,375,131

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

Spartanburg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	894,799,793	886,837,893	797,643,335	970,069,863	1,155,300,890	1,080,471,254
Revenues from Local Sources	523,764,086	496,017,298	380,622,629	512,843,769	632,418,643	532,184,027
Current Property Taxes	232,318,237	250,227,557	271,297,108	283,560,723	302,714,443	337,811,928
Current Real & Personal Property Taxes	231,709,670	249,860,517	270,301,275	282,184,554	300,965,385	335,426,170
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	608,567	367,040	995,833	1,376,169	1,749,058	2,385,758
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 & Other Local Taxes	4,297,367	4,531,222	5,364,553	5,735,244	7,014,876	8,599,235
Licenses, Fees, Charges, & Bonds	287,148,482	241,258,519	103,960,968	223,547,802	322,689,324	185,772,864
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	25,945,986	20,562,071	11,750,467	17,047,916	36,238,433	41,652,526
Bonds & Leases	249,654,162	209,267,468	80,555,313	195,984,923	268,396,937	131,130,883
Miscellaneous	11,548,334	11,428,980	11,655,188	10,514,963	18,053,954	12,989,455
Revenues from State Sources	320,122,730	339,338,389	345,652,984	358,707,078	402,027,090	439,570,298
Reimbursements for Property Tax Relief - \$100,000 Residential	16,871,577	17,189,150	17,189,150	17,189,150	17,189,150	17,230,745
Homestead Exemption	9,608,294	9,851,130	9,763,397	9,825,865	9,854,018	10,086,753
Reimbursements for Property Tax Relief - Remaining Residential	51,330,582	53,006,456	54,769,842	57,669,683	61,136,637	68,129,708
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,157,554	2,157,553	2,343,125	2,135,066	2,166,120	1,994,470
Manufacturer's Depreciation Reimbursement	3,771,906	4,506,340	5,263,066	6,153,586	13,433,917	15,113,972
State Grants	82,060,760	97,309,150	104,364,010	103,466,167	245,241,514	264,324,952
Education Finance Act (EFA)	121,531,986	123,683,011	121,157,245	128,037,526	817,502	850,048
Education Improvement Act (EIA)	32,276,829	31,389,174	30,506,581	34,226,691	52,180,879	61,240,613
Education Lottery	513,242	246,425	296,568	3,344	7,353	599,037
Revenues from Federal Sources	50,912,977	51,482,206	71,367,722	98,519,016	120,855,157	108,716,929
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	978,305,565	917,186,555	749,130,162	814,899,573	998,128,788	1,077,282,024
Administration	231,918,360	237,369,528	242,752,474	265,433,636	293,098,148	325,100,741
Instruction	316,963,764	329,765,052	348,496,804	368,312,127	397,602,162	436,178,171
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	562,251	418,540	317,326	381,689	386,848	448,318
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	139,420	65,786	94,074	157,310	124,574	103,713
Debt Service & Interest on Debt	228,716,035	234,017,347	92,665,280	86,612,259	91,779,069	93,108,602
Purchase of Land & Facility Construction	189,701,688	104,453,199	57,953,724	86,368,794	204,735,520	213,962,865
All Other	10,304,047	11,097,103	6,850,480	7,633,758	10,402,467	8,379,614

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

Spartanburg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	289,339,658	295,530,068	322,604,005	368,209,847	393,944,712	474,129,683
Revenues from Local Sources	242,213,515	253,949,168	270,654,076	307,409,609	316,067,514	369,374,553
Current Property Taxes	113,832,351	117,343,141	131,700,598	132,099,778	140,124,885	158,150,532
Current Real & Personal Property Taxes	95,422,599	97,536,952	105,062,160	108,371,604	113,423,746	126,355,029
Fee In Lieu of Property Tax	12,449,384	12,399,776	16,452,635	17,134,232	17,756,185	21,464,605
All Other	5,960,368	7,406,413	10,185,803	6,593,942	8,944,954	10,330,898
Local Option Sales Tax	0	0	0	0	0	0
Local Hospitality Tax	4,915,809	4,841,293	5,459,638	6,012,691	6,600,349	7,416,752
Local Accommodations Tax	1,388,147	550,520	1,538,067	2,113,003	2,373,231	2,585,738
Capital Projects & Other Local Taxes	44,524,677	47,539,600	55,003,196	61,895,695	76,353,187	70,426,744
Licenses, Fees, Charges, & Bonds	77,552,531	83,674,614	76,952,577	105,288,442	90,615,862	130,794,787
Licenses & Permits	10,781,681	10,475,818	12,576,706	17,308,656	16,399,986	14,324,862
Service Revenue & Charges	26,190,128	25,529,702	27,252,765	24,834,337	23,567,720	25,498,925
Bonds & Leases	15,199,110	20,802,323	12,268,910	36,972,034	7,094,399	33,754,466
Miscellaneous	25,381,612	26,866,771	24,854,196	26,173,415	43,553,757	57,216,534
Revenues from State Sources	35,947,298	30,547,158	37,622,774	39,449,806	66,354,922	81,904,493
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	4,228,211	4,390,117	4,399,694	4,564,439	4,579,927	4,443,254
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)	15,388,927	15,664,399	17,001,345	18,515,011	19,492,985	24,826,464
Manufacturer's Depreciation Reimbursement	1,071,493	0	2,773,850	1,639,725	2,622,428	4,586,774
State Grants	15,258,667	10,492,642	13,447,885	14,730,631	39,659,582	48,048,001
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	8,101,298	7,765,402	10,511,505	17,394,600	7,685,598	17,610,985
Revenues from Other Local Sources	3,077,547	3,268,340	3,815,650	3,955,832	3,836,678	5,239,652
Total Expenditures (County only)	220,553,401	222,381,491	253,583,004	303,656,979	373,506,219	409,441,625
Administration	65,991,743	68,372,474	66,280,511	73,981,560	96,124,888	131,178,367
Instruction	0	0	0	0	0	0
Public Safety	80,344,149	82,356,206	89,345,008	92,487,456	96,246,797	115,642,502
Transportation	17,833,621	19,451,483	21,378,787	21,881,988	36,118,642	46,643,495
Health & Human Services	15,686,439	10,444,915	12,930,473	18,451,792	13,662,882	21,653,934
Environment & Housing	13,313,138	10,927,507	15,160,448	14,749,648	19,547,129	15,794,285
Recreation & Culture	9,722,095	9,676,090	8,594,281	11,066,833	13,520,235	20,413,982
Debt Service & Interest on Debt	9,393,216	12,399,816	9,507,986	12,507,974	13,646,965	18,865,178
Purchase of Land & Facility Construction	0	0	21,104,510	48,278,728	73,218,681	27,692,882
All Other	8,269,000	8,753,000	9,281,000	10,251,000	11,420,000	11,557,000

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

Spartanburg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	85,036,972	92,970,551	79,860,407	17,148,465	104,097,877	160,433,883
Revenues from Local Sources	60,333,765	78,515,139	67,139,810	12,958,622	86,195,271	95,787,784
Current Property Taxes	24,643,666	23,579,036	23,615,072	4,891,236	28,099,717	32,058,563
Current Real & Personal Property Taxes	20,001,709	20,617,913	21,242,192	4,554,631	23,853,765	27,401,226
Fee In Lieu of Property Tax	265,050	259,682	163,131	9,315	221,370	442,471
All Other	4,376,907	2,701,441	2,209,749	327,290	4,024,582	4,214,866
Local Option Sales Tax	5,345,753	1,523	5,407,365	15,668	16,085	16,836
Local Hospitality Tax	1,319,004	6,934,812	1,408,456	1,326,237	8,837,439	9,203,322
Local Accommodations Tax	692	75,363	6,226	600	324	501
Capital Projects & Other Local Taxes	0	0	0	22	0	209
Licenses, Fees, Charges, & Bonds	29,024,650	47,924,405	36,702,691	6,724,859	49,241,706	54,508,353
Licenses & Permits	21,064,195	22,549,386	22,709,901	4,403,252	27,267,624	34,888,598
Service Revenue & Charges	6,821,401	9,227,970	7,758,166	1,433,666	10,394,814	11,906,724
Bonds & Leases	12,693	13,738,574	3,699,058	54,159	1,684,500	241,106
Miscellaneous	1,126,361	2,408,475	2,535,566	833,782	9,894,768	7,471,925
Revenues from State Sources	5,733,556	5,043,690	4,032,890	823,083	5,771,708	44,046,578
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	968,851	1,006,391	913,461	161,662	870,219	990,937
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	2,957,523	2,712,327	2,509,042	384,355	2,916,112	2,321,212
State Grants	19,179	3,151	5,469	54,929	248,569	182,972
Education Finance Act (EFA)	1,788,003	1,321,821	604,918	222,137	1,736,808	40,551,457
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	15,798,428	6,557,795	5,760,576	2,640,787	9,734,071	18,070,570
Revenues from Other Local Sources	3,171,223	2,853,927	2,927,131	725,973	2,396,827	2,528,951
Total Expenditures (Cities only)*	53,491,456	69,246,973	61,786,798	20,304,999	85,257,443	81,394,709
Administration	11,500,285	17,939,081	17,991,826	6,579,575	21,035,378	23,101,587
Instruction	0	0	0	0	0	0
Public Safety	25,638,245	29,503,999	25,099,643	7,240,391	30,387,186	33,817,636
Transportation	5,122,382	7,707,066	6,619,792	787,077	8,215,013	2,007,203
Health & Human Services	4,000	0	0	0	691,997	0
Environment & Housing	6,419,961	8,653,826	6,959,988	959,452	8,405,681	7,868,706
Recreation & Culture	2,940,336	3,200,388	2,497,521	410,444	3,459,115	3,763,376
Debt Service & Interest on Debt	540,256	671,884	728,526	873,965	6,959,017	5,939,301
Purchase of Land & Facility Construction	201,651	151,615	429,214	2,358,094	4,592,996	2,419,935
All Other	1,124,340	1,419,114	1,460,288	1,096,001	1,511,060	2,476,965

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	87,199,072	91,849,125	91,849,125	105,770,131	105,770,131	141,160,568
Total Expenditures (Special Purpose District Only)	79,943,059	87,077,228	87,077,228	95,857,172	95,857,172	110,375,131

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	408,506,226	431,987,010	473,055,394	468,542,847	522,328,144	588,709,646
School District Total	232,318,237	250,227,557	271,297,108	283,560,723	302,714,443	337,811,928
County Total	113,832,351	117,343,141	131,700,598	132,099,778	140,124,885	158,150,532
Cities Total	24,643,666	23,579,036	23,615,072	4,891,236	28,099,717	32,058,563
Special Purpose District Total	37,711,972	40,837,276	46,442,616	47,991,110	51,389,099	60,688,623

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	1,384,533,696	1,452,980,902	1,571,356,059	1,695,083,431	1,865,167,346	2,145,503,892
Owner Occupied (4% assessment ratio)	492,662,864	513,756,722	538,188,606	553,163,576	588,886,067	710,500,490
Agricultural (Private) (4%)	2,640,156	2,942,359	2,885,951	2,945,743	2,097,928	2,297,898
Agricultural (Corporate) (6%)	135,927	637,416	137,541	137,116	140,487	247,011
Commercial/Rental (6%)	368,864,563	375,997,954	403,511,469	452,282,690	507,251,093	619,366,286
Personal Property (Vehicles) (6%)	124,926,345	127,966,821	148,397,945	157,600,493	170,529,736	189,568,463
Other Personal Property (10.5%)	11,365,112	13,978,355	13,317,643	11,889,259	12,721,198	4,200,065
Manufacturing (10.5%)	103,476,332	112,705,830	121,913,550	134,623,120	179,056,860	189,985,850
Utility (10.5%)	75,236,950	71,433,115	82,613,856	92,917,502	99,804,128	105,820,710
Business Personal (10.5%)	60,119,720	64,660,418	65,752,780	59,194,550	60,300,480	72,736,661
Motor Carrier (9.5%)	9,696,489	7,208,483	9,802,966	9,934,832	10,657,997	12,494,942
Fee-in-Lieu and Joint Industrial Park	135,409,238	161,693,429	184,833,752	220,394,550	233,721,372	238,285,516

Estimated Total Average Millage Rates	363.1	367.5	367.9	371.5	370.2	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Sumter County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	325,461,289	349,447,614	360,057,322	421,167,282	409,351,331	443,236,974
Revenues from Local Sources	163,641,180	173,115,631	181,057,857	193,475,363	180,058,264	194,951,600
Current Property Taxes	84,085,439	90,586,644	91,564,559	94,896,168	96,856,762	103,034,152
Current Real & Personal Property Taxes	77,985,633	82,534,069	84,809,541	88,028,916	89,285,139	95,166,802
Fee In Lieu of Property Tax (only Counties and Cities)	2,653,616	3,534,911	3,438,088	3,314,033	3,154,592	3,769,516
All Other	3,446,190	4,517,664	3,316,930	3,553,219	4,417,031	4,097,834
Local Option Sales Tax	14,116,062	21,390,173	13,239,708	24,510,156	27,888,198	27,915,842
Local Hospitality Tax	3,317,546	3,247,937	3,699,507	3,817,093	4,377,022	4,566,194
Local Accommodations Tax	675,124	579,037	667,520	975,547	861,026	822,606
Capital Projects & Other Local Taxes	11,500,877	14,247,184	13,930,633	18,796,066	2,551,587	2,902,020
Licenses, Fees, Charges, & Bonds	49,946,132	43,064,656	57,955,930	50,480,333	47,523,669	55,710,786
Licenses & Permits	15,125,347	14,411,377	15,151,496	16,509,347	14,949,588	16,118,763
Service Revenue & Charges	23,125,915	17,657,442	18,542,907	14,857,544	19,621,477	21,873,010
Bonds & Leases	6,475,784	4,081,061	20,281,754	11,561,686	2,057,214	1,712,555
Miscellaneous	5,219,086	6,914,776	3,979,773	7,551,756	10,895,390	16,006,458
Revenues from State Sources	125,029,270	133,055,274	134,297,203	156,945,753	168,660,402	187,916,096
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602	4,260,602
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	5,490,354	4,811,004	4,855,886	5,757,870	5,832,396	5,816,288
State-Shared Taxes (Aid to Subdivisions)	12,894,833	13,488,925	14,190,404	14,881,747	16,011,487	17,931,649
Manufacturer's Depreciation Reimbursement	564,000	0	0	0	0	0
State Grants	7,189,924	11,579,425	9,030,977	14,705,773	9,084,669	9,828,275
Education Finance Act (EFA)	1,689,126	2,032,327	2,649,582	3,249,371	4,752,752	4,349,256
Education Improvement Act (EIA)	33,933,303	40,196,923	44,729,240	61,371,817	110,888,551	125,968,350
Education Lottery	45,936,565	44,844,426	43,202,718	40,952,479	257,235	251,665
Education Lottery	13,070,563	11,646,494	11,367,906	11,766,094	17,567,710	19,504,560
Education Lottery	0	195,148	9,888	0	5,000	5,452
Revenues from Federal Sources	29,529,057	25,798,511	34,359,866	59,189,701	53,172,059	51,684,207
Revenues from Other Local Sources	6,719,327	16,868,459	9,732,657	10,935,203	6,839,344	7,996,429
Revenues from Special Purpose Districts	542,455	609,739	609,739	621,262	621,262	688,642
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	335,266,508	332,491,442	337,256,457	330,224,523	375,536,621	401,354,199
Administration	115,942,889	114,663,128	113,917,515	103,494,663	120,261,995	137,310,764
Instruction	86,006,624	87,057,207	94,264,411	94,214,887	99,148,733	103,985,944
Public Safety	45,584,673	48,194,092	46,301,632	54,853,067	57,202,786	59,538,314
Transportation	10,833,638	3,720,660	4,239,738	8,777,626	9,106,697	5,688,215
Health & Human Services	6,671,154	6,991,148	8,894,696	6,338,870	6,797,704	6,905,319
Environment & Housing	11,833,118	12,743,234	13,993,325	6,060,178	19,721,851	17,072,188
Recreation & Culture	12,994,795	9,738,078	9,788,805	10,620,108	11,020,824	12,783,869
Debt Service & Interest on Debt	25,881,823	23,841,317	14,718,155	13,318,734	14,445,711	14,568,478
Purchase of Land & Facility Construction	15,231,963	16,830,732	24,695,430	23,177,372	29,371,815	18,538,875
All Other	3,809,034	7,867,395	5,598,299	8,743,939	7,833,426	24,370,375
Special Purpose Districts	476,797	844,451	844,451	625,079	625,079	591,858

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

Sumter County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	188,643,313	191,194,041	203,618,113	211,416,865	227,936,725	241,752,704
Revenues from Local Sources	51,971,718	55,492,141	62,778,628	58,047,698	63,064,072	65,750,028
Current Property Taxes	46,183,010	51,160,618	50,722,358	53,424,421	54,478,079	56,272,386
Current Real & Personal Property Taxes	46,087,976	50,993,447	50,570,464	53,424,421	54,326,504	56,140,527
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	95,034	167,171	151,894	0	151,575	131,859
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	5,788,708	4,331,523	12,056,270	4,623,277	8,585,993	9,477,642
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	3,399,586	2,680,184	594,193	1,782,924	4,269,377	6,177,756
Bonds & Leases	79,784	65,061	9,754,189	177,744	193,827	122,815
Miscellaneous	2,309,338	1,586,278	1,707,888	2,662,609	4,122,789	3,177,071
Revenues from State Sources	110,478,732	112,902,947	113,182,776	110,890,003	121,310,252	126,259,115
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	2,315,203	2,467,177	2,471,770	2,466,336	2,478,108	2,460,552
Reimbursements for Property Tax Relief - Remaining Residential	12,894,833	13,488,925	14,190,404	14,881,747	16,011,487	17,931,649
\$2.5 Million Minimum Disbursement	564,000	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	0	564,287	564,144	564,144	564,144	564,144
Manufacturer's Depreciation Reimbursement	1,055,510	1,320,702	1,713,247	2,123,380	2,527,071	2,145,460
State Grants	30,381,456	34,115,186	35,402,097	33,875,221	77,638,895	79,135,031
Education Finance Act (EFA)	45,936,565	44,844,426	43,202,718	40,952,479	257,235	251,665
Education Improvement Act (EIA)	13,070,563	11,646,494	11,367,906	11,766,094	17,567,710	19,504,560
Education Lottery	0	195,148	9,888	0	5,000	5,452
Revenues from Federal Sources	26,192,863	22,798,953	27,656,709	42,479,164	43,562,401	49,743,561
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	180,099,087	174,649,029	190,653,378	198,991,171	213,588,963	224,353,976
Administration	80,987,667	75,995,808	79,245,053	79,791,428	92,313,604	104,479,184
Instruction	86,006,624	87,057,207	94,264,411	94,214,887	99,148,733	103,985,944
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	474,710	318,820	592,753	371,154	65,047	97,990
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	6,610	11,911	8,127	6,286	5,949	14,920
Debt Service & Interest on Debt	8,416,993	7,829,682	7,760,788	8,116,217	8,452,624	8,930,197
Purchase of Land & Facility Construction	3,905,403	3,161,503	8,690,049	16,348,202	13,391,571	6,609,145
All Other	301,080	274,098	92,197	142,997	211,435	236,596

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

Sumter County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	84,402,940	108,287,299	98,097,853	127,506,973	93,503,556	91,920,070
Revenues from Local Sources	69,460,609	79,975,274	76,326,970	91,346,117	68,634,495	74,166,185
Current Property Taxes	28,349,533	30,481,316	31,516,653	31,551,987	32,210,972	35,505,726
Current Real & Personal Property Taxes	23,305,301	23,728,160	25,913,132	26,033,505	26,109,420	29,190,752
Fee In Lieu of Property Tax	2,561,050	3,482,004	3,380,909	3,255,625	3,095,502	3,700,221
All Other	2,483,182	3,271,152	2,222,612	2,262,857	3,006,050	2,614,753
Local Option Sales Tax	9,453,444	16,298,022	7,827,315	17,856,289	21,256,887	20,592,995
Local Hospitality Tax	354,832	405,248	403,741	420,648	455,970	489,057
Local Accommodations Tax	28,156	32,782	70,965	232,330	47,198	27,834
Capital Projects & Other Local Taxes	11,500,877	14,247,184	13,930,633	18,796,066	2,551,587	2,902,020
Licenses, Fees, Charges, & Bonds	19,773,767	18,510,722	22,577,663	22,488,797	12,111,881	14,648,553
Licenses & Permits	3,014,172	3,307,713	3,226,429	3,820,162	2,538,416	3,222,189
Service Revenue & Charges	13,431,242	9,121,989	12,122,329	6,982,370	8,212,539	8,260,625
Bonds & Leases	2,500,000	2,800,000	6,900,250	10,406,500	0	0
Miscellaneous	828,353	3,281,020	328,655	1,279,765	1,360,926	3,165,739
Revenues from State Sources	11,248,024	15,948,376	18,364,121	23,541,141	16,560,135	17,753,885
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	2,638,551	1,807,299	1,842,617	2,748,190	2,806,859	2,797,839
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)	5,395,018	9,293,197	6,634,623	12,039,896	6,753,000	7,150,032
Manufacturer's Depreciation Reimbursement	618,270	691,922	896,208	1,102,345	2,184,966	2,169,451
State Grants	2,596,185	4,155,958	8,990,673	7,650,710	4,815,310	5,636,564
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,644,944	853,104	1,371,521	8,029,147	8,308,926	0
Revenues from Other Local Sources	2,049,363	11,510,545	2,035,241	4,590,568	0	0
Total Expenditures (County only)	96,716,705	101,351,977	86,564,433	74,069,039	95,218,310	103,205,851
Administration	25,668,095	28,983,869	26,985,948	15,220,140	18,346,872	20,380,779
Instruction	0	0	0	0	0	0
Public Safety	21,594,822	23,790,907	22,993,873	29,939,584	32,126,534	30,496,903
Transportation	10,833,638	3,720,660	4,239,738	8,777,626	9,106,697	5,688,215
Health & Human Services	6,196,444	6,672,328	8,301,943	5,967,716	6,732,657	6,807,329
Environment & Housing	7,932,308	8,647,206	7,409,261	0	11,872,620	10,235,345
Recreation & Culture	8,139,031	5,709,844	4,947,812	5,914,589	5,968,113	7,190,778
Debt Service & Interest on Debt	12,734,390	11,766,225	2,014,589	342,773	812,635	487,830
Purchase of Land & Facility Construction	2,619,882	6,414,111	8,775,574	3,754,681	6,648,053	1,984,937
All Other	998,095	5,646,827	895,695	4,151,930	3,604,129	19,933,735

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

Sumter County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	51,872,581	49,356,535	57,731,617	81,622,182	87,289,788	108,875,558
Revenues from Local Sources	42,208,853	37,648,216	41,952,259	44,081,548	48,359,697	55,035,387
Current Property Taxes	9,552,896	8,944,710	9,325,548	9,919,760	10,167,711	11,256,040
Current Real & Personal Property Taxes	8,592,356	7,812,462	8,325,945	8,570,990	8,849,215	9,835,523
Fee In Lieu of Property Tax	92,566	52,907	57,179	58,408	59,090	69,295
All Other	867,974	1,079,341	942,424	1,290,362	1,259,406	1,351,222
Local Option Sales Tax	4,662,618	5,092,151	5,412,393	6,653,867	6,631,311	7,322,847
Local Hospitality Tax	2,962,714	2,842,689	3,295,766	3,396,445	3,921,052	4,077,137
Local Accommodations Tax	646,968	546,255	596,555	743,217	813,828	794,772
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	24,383,657	20,222,411	23,321,997	23,368,259	26,825,795	31,584,591
Licenses & Permits	12,111,175	11,103,664	11,925,067	12,689,185	12,411,172	12,896,574
Service Revenue & Charges	6,295,087	5,855,269	5,826,385	6,092,250	7,139,561	7,434,629
Bonds & Leases	3,896,000	1,216,000	3,627,315	977,442	1,863,387	1,589,740
Miscellaneous	2,081,395	2,047,478	1,943,230	3,609,382	5,411,675	9,663,648
Revenues from State Sources	3,302,514	4,203,951	2,750,306	22,514,609	30,790,015	43,903,096
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	536,600	536,528	541,499	543,344	547,429	557,897
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	1,794,906	1,721,941	1,832,210	2,101,733	1,767,525	2,114,099
Education Finance Act (EFA)	15,346	19,703	40,127	23,646	40,715	34,345
Education Improvement Act (EIA)	955,662	1,925,779	336,470	19,845,886	28,434,346	41,196,755
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,691,250	2,146,454	5,331,636	8,681,390	1,300,732	1,940,646
Revenues from Other Local Sources	4,669,964	5,357,914	7,697,416	6,344,635	6,839,344	7,996,429
Total Expenditures (Cities only)*	57,973,919	55,645,985	59,194,195	56,539,234	66,104,269	73,202,514
Administration	9,287,127	9,683,451	7,686,514	8,483,095	9,601,519	12,450,801
Instruction	0	0	0	0	0	0
Public Safety	23,989,851	24,403,185	23,307,759	24,913,483	25,076,252	29,041,411
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	0	0	0
Environment & Housing	3,900,810	4,096,028	6,584,064	6,060,178	7,849,231	6,836,843
Recreation & Culture	4,849,154	4,016,323	4,832,866	4,699,233	5,046,762	5,578,171
Debt Service & Interest on Debt	4,730,440	4,245,410	4,942,778	4,859,744	5,180,452	5,150,451
Purchase of Land & Facility Construction	8,706,678	7,255,118	7,229,807	3,074,489	9,332,191	9,944,793
All Other	2,509,859	1,946,470	4,610,407	4,449,012	4,017,862	4,200,044

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	542,455	609,739	609,739	621,262	621,262	688,642
Total Expenditures (Special Purpose District Only)	476,797	844,451	844,451	625,079	625,079	591,858

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	84,085,439	90,586,644	91,564,559	94,896,168	96,856,762	103,034,152
School District Total	46,183,010	51,160,618	50,722,358	53,424,421	54,478,079	56,272,386
County Total	28,349,533	30,481,316	31,516,653	31,551,987	32,210,972	35,505,726
Cities Total	9,552,896	8,944,710	9,325,548	9,919,760	10,167,711	11,256,040
Special Purpose District Total	0	0	0	0	0	0

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	322,618,781	336,959,274	330,108,704	356,506,796	374,870,732	385,263,792
Owner Occupied (4% assessment ratio)	118,669,040	121,290,800	123,904,250	137,773,890	138,711,250	142,019,770
Agricultural (Private) (4%)	2,721,660	2,732,690	2,712,110	2,741,830	1,917,440	1,955,540
Agricultural (Corporate) (6%)	381,150	363,500	363,560	396,270	393,000	392,830
Commercial/Rental (6%)	91,090,080	93,915,780	94,437,720	100,763,100	103,859,580	109,342,950
Personal Property (Vehicles) (6%)	39,855,355	40,184,519	43,879,471	44,691,448	47,331,892	50,521,296
Other Personal Property (10.5%)	3,468,190	3,856,130	3,633,566	4,244,443	4,750,632	5,121,940
Manufacturing (10.5%)	4,629,640	12,479,121	11,797,690	11,802,650	20,674,940	16,498,874
Utility (10.5%)	21,136,990	21,729,430	22,796,510	24,140,850	24,977,440	25,551,240
Business Personal (10.5%)	15,740,082	16,664,822	11,365,390	15,671,632	14,001,472	14,927,570
Motor Carrier (9.5%)	4,088,208	4,089,200	944,240	0	804,900	804,910
Fee-in-Lieu and Joint Industrial Park	20,838,386	19,653,282	14,274,197	14,280,683	17,448,186	18,126,872

Estimated Total Average Millage Rates	373.3	382.9	385.4	379.5	381.1	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Union County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	82,213,986	78,773,646	83,654,336	109,095,549	108,318,337	116,227,986
Revenues from Local Sources	37,487,310	35,057,485	38,200,154	52,677,202	45,222,099	47,843,238
Current Property Taxes	20,634,559	20,332,162	22,797,546	25,116,519	24,000,849	24,458,720
Current Real & Personal Property Taxes	17,370,496	17,966,565	18,925,075	19,110,955	19,313,728	20,513,639
Fee In Lieu of Property Tax (only Counties and Cities)	2,379,063	1,588,788	2,973,132	5,124,851	3,733,980	3,094,598
All Other	885,000	776,809	899,339	880,713	953,141	850,483
Local Option Sales Tax	2,883,195	3,473,177	4,793,389	4,374,613	6,585,724	6,403,158
Local Hospitality Tax	315,543	543,771	442,540	472,210	722,631	363,224
Local Accommodations Tax	359,530	21,110	24,178	26,944	30,900	442,375
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	13,294,483	10,687,265	10,142,501	22,686,916	13,881,995	16,175,761
Licenses & Permits	1,781,031	1,756,137	1,720,168	2,228,374	2,539,173	2,249,402
Service Revenue & Charges	6,290,033	5,955,937	6,390,458	8,152,156	6,208,617	6,692,544
Bonds & Leases	1,589,973	152,096	100,126	4,983,590	423,297	1,173,364
Miscellaneous	3,633,446	2,823,095	1,931,749	7,322,796	4,710,908	6,060,451
Revenues from State Sources	32,864,722	33,873,703	34,173,956	37,404,175	43,250,451	44,496,802
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	2,248,338	2,278,662	2,269,644	3,236,770	2,278,288	2,299,314
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,670,214
\$2.5 Million Minimum Disbursement	0	0	0	0	0	0
State-Shared Taxes (Aid to Subdivisions)	2,118,057	2,079,090	2,247,116	2,713,043	2,746,762	4,210,487
Manufacturer's Depreciation Reimbursement	758,214	981,936	1,056,954	1,152,673	1,604,614	1,682,613
State Grants	9,742,041	11,413,120	11,460,022	12,683,118	28,508,784	26,962,463
Education Finance Act (EFA)	10,791,939	10,763,078	10,701,520	11,099,881	68,528	67,519
Education Improvement Act (EIA)	3,055,993	2,203,863	2,374,469	2,454,459	3,979,244	4,938,282
Education Lottery	85,909	89,723	0	0	0	101,679
Revenues from Federal Sources	5,445,521	6,324,480	7,351,172	16,395,654	16,960,434	19,696,469
Revenues from Other Local Sources	3,128,472	2,855,975	3,267,051	1,921,266	2,188,101	3,385,648
Revenues from Special Purpose Districts	3,287,961	662,003	662,003	697,252	697,252	805,829
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	84,485,473	83,778,589	82,627,370	94,454,616	104,297,942	109,348,141
Administration	24,612,724	24,862,878	25,612,941	29,754,830	33,095,592	33,968,619
Instruction	21,701,255	22,419,703	24,588,956	26,565,159	27,763,960	29,457,457
Public Safety	10,193,950	10,806,225	11,193,021	12,355,777	12,339,949	12,125,868
Transportation	1,934,770	3,477,771	2,517,989	926,815	5,236,437	2,772,393
Health & Human Services	3,361,796	3,507,298	3,473,906	3,775,783	3,875,358	3,480,518
Environment & Housing	1,723,529	1,417,622	1,809,724	1,627,593	1,720,675	2,129,986
Recreation & Culture	3,524,724	2,396,009	1,351,952	1,520,626	2,076,212	1,641,454
Debt Service & Interest on Debt	6,717,916	5,550,120	5,348,925	5,052,930	5,001,098	4,393,000
Purchase of Land & Facility Construction	6,707,120	5,516,280	4,974,183	11,741,165	12,131,615	16,513,818
All Other	3,469,581	3,401,508	1,332,598	591,429	514,537	2,263,327
Special Purpose Districts	538,108	423,175	423,175	542,509	542,509	601,701

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

Union County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	44,105,815	44,173,131	46,469,861	54,227,207	56,908,630	59,401,000
Revenues from Local Sources	11,935,427	11,639,412	12,164,895	12,878,702	13,737,209	14,319,592
Current Property Taxes	9,772,224	10,049,479	10,946,459	11,222,545	11,361,022	11,786,106
Current Real & Personal Property Taxes	9,587,187	9,955,033	10,661,067	10,898,889	10,994,433	11,447,210
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	185,037	94,446	285,392	323,656	366,589	338,896
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,163,203	1,589,933	1,218,436	1,656,157	2,376,187	2,533,486
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	757,214	630,476	307,884	457,770	934,717	1,241,947
Bonds & Leases	22,928	14,900	36,993	259,625	423,297	23,364
Miscellaneous	1,383,061	944,557	873,559	938,762	1,018,173	1,268,175
Revenues from State Sources	26,945,870	27,230,944	27,807,962	28,025,756	30,337,989	32,569,029
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	1,184,047	1,180,733	1,179,121	1,185,099	1,177,960	1,174,334
Reimbursements for Property Tax Relief - Remaining Residential	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,670,214
\$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	404,575	512,367	542,362	569,023	858,870	917,138
State Grants	7,239,534	8,297,307	8,826,617	8,533,421	20,069,514	21,015,990
Education Finance Act (EFA)	10,791,939	10,763,078	10,701,520	11,099,881	68,528	67,519
Education Improvement Act (EIA)	3,055,993	2,203,863	2,374,469	2,454,459	3,979,244	4,938,282
Education Lottery	85,909	89,723	0	0	0	101,679
Revenues from Federal Sources	5,224,518	5,302,775	6,497,004	13,322,749	12,833,432	12,512,379
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	44,088,392	43,315,524	44,457,452	49,677,591	52,230,963	58,100,491
Administration	17,921,339	17,343,325	16,608,705	18,859,827	20,574,579	25,210,008
Instruction	21,701,255	22,419,703	24,588,956	26,565,159	27,763,960	29,457,457
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	0	0	0	527	0	0
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	0	0	0	0	0	0
Debt Service & Interest on Debt	2,836,961	2,808,246	2,790,994	3,083,930	3,008,174	3,057,915
Purchase of Land & Facility Construction	1,255,961	331,374	408,985	1,108,001	815,019	274,839
All Other	372,876	412,876	59,812	60,147	69,231	100,272

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

Union County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	24,931,783	24,552,925	26,620,218	38,278,011	33,572,897	35,971,259
Revenues from Local Sources	19,190,543	17,014,656	19,276,270	30,110,467	22,550,334	23,774,857
Current Property Taxes	9,327,662	8,711,458	10,227,187	12,322,802	11,042,728	10,872,893
Current Real & Personal Property Taxes	6,356,675	6,553,594	6,756,402	6,741,980	6,819,108	7,353,644
Fee In Lieu of Property Tax	2,379,063	1,588,788	2,973,132	5,124,851	3,733,980	3,094,598
All Other	591,924	569,076	497,653	455,971	489,640	424,651
Local Option Sales Tax	1,886,985	2,398,406	3,291,941	2,746,309	4,582,173	4,581,043
Local Hospitality Tax	0	281,903	140,272	172,220	389,403	0
Local Accommodations Tax	332,070	0	0	0	0	418,104
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	7,643,826	5,622,889	5,616,870	14,869,136	6,536,030	7,902,817
Licenses & Permits	132,338	170,181	141,392	550,479	773,526	464,148
Service Revenue & Charges	4,510,126	4,193,988	4,914,025	5,719,908	4,073,728	4,159,127
Bonds & Leases	1,567,045	137,196	63,133	3,508,703	0	1,150,000
Miscellaneous	1,434,317	1,121,524	498,320	5,090,046	1,688,776	2,129,542
Revenues from State Sources	4,358,430	5,910,690	5,519,424	7,400,148	8,840,120	7,273,338
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	902,249	934,724	956,514	1,913,444	964,106	984,817
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)	1,636,988	1,592,419	1,692,870	2,158,271	2,077,116	3,376,759
Manufacturer's Depreciation Reimbursement	341,894	459,594	491,840	581,971	724,691	735,572
State Grants	1,477,299	2,923,953	2,378,200	2,746,462	5,074,207	2,176,190
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	217,074	659,830	356,277	673,594	1,977,220	3,472,567
Revenues from Other Local Sources	1,165,736	967,749	1,468,247	93,802	205,223	1,450,497
Total Expenditures (County only)	26,590,024	26,439,551	24,627,912	27,891,936	33,233,181	30,492,248
Administration	5,057,928	5,943,108	7,578,783	9,260,598	10,485,313	6,499,938
Instruction	0	0	0	0	0	0
Public Safety	6,440,316	6,846,974	7,454,697	8,204,989	8,451,351	8,433,213
Transportation	1,180,805	2,705,561	1,899,425	279,828	4,564,368	1,882,845
Health & Human Services	3,361,796	3,507,298	3,473,906	3,775,256	3,875,358	3,480,518
Environment & Housing	542,522	175,149	553,884	365,503	362,171	863,298
Recreation & Culture	3,394,920	2,321,154	1,292,290	1,454,051	1,996,181	1,544,966
Debt Service & Interest on Debt	1,993,349	898,239	907,828	1,126,346	1,145,467	488,301
Purchase of Land & Facility Construction	1,979,747	1,575,243	713,943	3,425,365	2,352,972	5,617,616
All Other	2,638,641	2,466,825	753,156	0	0	1,681,553

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

Union County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	9,888,427	9,385,587	9,902,254	15,893,079	17,139,558	20,049,898
Revenues from Local Sources	6,361,340	6,403,417	6,758,989	9,688,033	8,934,556	9,748,789
Current Property Taxes	1,534,673	1,571,225	1,623,900	1,571,172	1,597,099	1,799,721
Current Real & Personal Property Taxes	1,426,634	1,457,938	1,507,606	1,470,086	1,500,187	1,712,785
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	108,039	113,287	116,294	101,086	96,912	86,936
Local Option Sales Tax	996,210	1,074,771	1,501,448	1,628,304	2,003,551	1,822,115
Local Hospitality Tax	315,543	261,868	302,268	299,990	333,228	363,224
Local Accommodations Tax	27,460	21,110	24,178	26,944	30,900	24,271
Capital Projects & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	3,487,454	3,474,443	3,307,195	6,161,623	4,969,778	5,739,458
Licenses & Permits	1,648,693	1,585,956	1,578,776	1,677,895	1,765,647	1,785,254
Service Revenue & Charges	1,022,693	1,131,473	1,168,549	1,974,478	1,200,172	1,291,470
Bonds & Leases	0	0	0	1,215,262	0	0
Miscellaneous	816,068	757,014	559,870	1,293,988	2,003,959	2,662,734
Revenues from State Sources	1,560,422	732,069	846,570	1,978,271	4,072,342	4,654,435
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	162,042	163,205	134,009	138,227	136,222	140,163
State-Shared Taxes (Aid to Subdivisions)	0	0	0	0	0	0
Manufacturer's Depreciation Reimbursement	361,427	367,029	434,604	435,130	550,004	714,086
State Grants	11,745	9,975	22,752	1,679	21,053	29,903
Education Finance Act (EFA)	1,025,208	191,860	255,205	1,403,235	3,365,063	3,770,283
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	3,929	361,875	497,891	2,399,311	2,149,782	3,711,523
Revenues from Other Local Sources	1,962,736	1,888,226	1,798,804	1,827,464	1,982,878	1,935,151
Total Expenditures (Cities only)*	13,268,949	13,600,339	13,118,831	16,342,580	18,291,289	20,153,701
Administration	1,633,457	1,576,445	1,425,453	1,634,405	2,035,700	2,258,673
Instruction	0	0	0	0	0	0
Public Safety	3,753,634	3,959,251	3,738,324	4,150,788	3,888,598	3,692,655
Transportation	753,965	772,210	618,564	646,987	672,069	889,548
Health & Human Services	0	0	0	0	0	0
Environment & Housing	1,181,007	1,242,473	1,255,840	1,262,090	1,358,504	1,266,688
Recreation & Culture	129,804	74,855	59,662	66,575	80,031	96,488
Debt Service & Interest on Debt	1,887,606	1,843,635	1,650,103	842,654	847,457	846,784
Purchase of Land & Facility Construction	3,471,412	3,609,663	3,851,255	7,207,799	8,963,624	10,621,363
All Other	458,064	521,807	519,630	531,282	445,306	481,502

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	3,287,961	662,003	662,003	697,252	697,252	805,829
Total Expenditures (Special Purpose District Only)	538,108	423,175	423,175	542,509	542,509	601,701

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	21,720,048	21,374,279	23,964,779	26,436,526	25,262,038	25,797,482
School District Total	9,772,224	10,049,479	10,946,459	11,222,545	11,361,022	11,786,106
County Total	9,327,662	8,711,458	10,227,187	12,322,802	11,042,728	10,872,893
Cities Total	1,534,673	1,571,225	1,623,900	1,571,172	1,597,099	1,799,721
Special Purpose District Total	1,085,489	1,042,117	1,167,233	1,320,007	1,261,189	1,338,762

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	74,155,718	74,149,620	80,658,085	84,682,170	85,254,799	88,376,907
Owner Occupied (4% assessment ratio)	19,756,630	19,640,590	19,636,480	19,487,700	19,348,780	20,007,250
Agricultural (Private) (4%)	913,400	902,940	900,930	918,360	806,370	814,060
Agricultural (Corporate) (6%)	243,990	243,370	252,400	258,060	270,300	266,270
Commercial/Rental (6%)	14,156,630	14,371,421	14,648,420	14,809,045	15,637,236	16,606,864
Personal Property (Vehicles) (6%)	8,138,937	8,106,778	8,772,749	9,484,187	9,981,518	10,461,268
Other Personal Property (10.5%)	365,150	416,260	413,844	463,428	474,247	468,025
Manufacturing (10.5%)	8,069,423	9,022,545	8,600,590	6,560,070	6,894,570	7,157,430
Utility (10.5%)	9,007,330	9,399,630	9,553,330	9,571,393	9,806,253	10,899,070
Business Personal (10.5%)	2,217,847	2,795,017	2,772,687	2,640,517	2,478,037	2,930,007
Motor Carrier (9.5%)	1,165,434	716,235	1,762,705	1,901,157	2,038,291	1,917,175
Fee-in-Lieu and Joint Industrial Park	10,120,947	8,534,834	13,343,950	18,588,253	17,519,197	16,849,488

Estimated Total Average Millage Rates	369.4	377.6	385.3	389.3	389.3	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

Williamsburg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	99,912,726	93,423,854	127,421,372	138,263,162	104,351,501	100,894,048
Revenues from Local Sources	47,450,125	47,036,407	78,296,178	79,591,006	42,110,634	43,262,484
Current Property Taxes	28,445,000	27,557,940	30,619,992	31,852,669	30,654,263	32,426,733
Current Real & Personal Property Taxes	24,078,323	23,625,749	25,419,254	26,690,148	27,533,085	27,681,095
Fee In Lieu of Property Tax (only Counties and Cities)	2,546,795	2,593,619	2,455,019	2,942,297	2,644,766	3,137,734
All Other	1,819,882	1,338,572	2,745,719	2,220,224	476,412	1,607,904
Local Option Sales Tax	5,763,339	6,123,481	6,454,201	6,364,151	4,758,780	4,585,695
Local Hospitality Tax	174,322	314,547	447,734	424,170	399,437	434,384
Local Accommodations Tax	435,172	106,447	55,320	40,118	39,298	25,571
Capital Projects & Other Local Taxes	2,098,970	2,149,827	2,383,827	2,633,827	992,424	0
Licenses, Fees, Charges, & Bonds	10,533,322	10,784,165	38,335,104	38,276,071	5,266,432	5,790,101
Licenses & Permits	1,890,315	1,733,881	1,744,552	1,882,503	1,545,806	1,733,124
Service Revenue & Charges	6,843,261	7,227,670	6,219,451	6,561,046	2,530,147	2,677,537
Bonds & Leases	375,403	0	27,975,357	28,004,876	0	0
Miscellaneous	1,424,343	1,822,614	2,395,744	1,827,646	1,190,479	1,379,440
Revenues from State Sources	34,843,259	31,998,493	30,214,851	32,396,827	35,854,366	32,351,419
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	2,028,938	2,014,784	1,763,560	2,040,268	2,068,252	2,100,900
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	2,500,000	2,500,000	2,294,906	2,705,094	2,500,000	2,879,939
State-Shared Taxes (Aid to Subdivisions)	4,718,512	2,211,931	2,663,524	2,721,290	904,996	1,308,301
Manufacturer's Depreciation Reimbursement	1,836,337	2,704,448	2,059,944	2,309,733	3,465,062	2,128,657
State Grants	8,038,339	8,988,685	9,194,821	10,625,292	21,561,969	18,586,773
Education Finance Act (EFA)	9,220,483	8,291,949	8,279,409	7,631,898	46,866	44,308
Education Improvement Act (EIA)	4,912,455	3,743,155	2,592,317	2,996,151	3,940,851	3,936,063
Education Lottery	221,825	177,171	0	731	0	108
Revenues from Federal Sources	14,201,261	11,337,948	17,035,016	24,395,674	26,386,501	25,088,960
Revenues from Other Local Sources	3,418,081	3,051,006	1,875,327	1,879,655	0	191,185
Revenues from Special Purpose Districts	0	0	0	0	0	0
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	89,397,407	92,291,250	115,902,353	127,137,531	75,920,144	78,109,731
Administration	31,712,140	30,692,053	31,820,012	33,254,710	35,573,987	29,166,184
Instruction	23,615,792	22,334,230	24,105,065	29,726,882	29,143,382	36,403,467
Public Safety	10,956,407	12,798,751	13,422,321	13,326,516	2,393,287	2,333,824
Transportation	2,018,007	1,004,945	2,095,410	1,006,746	461,711	780,784
Health & Human Services	4,098,689	1,912,403	2,909,380	2,909,380	0	32,470
Environment & Housing	2,562,863	2,562,017	2,535,839	2,705,158	924,597	1,005,553
Recreation & Culture	1,868,272	1,862,156	1,743,011	1,751,182	587,300	781,864
Debt Service & Interest on Debt	8,252,590	11,094,251	32,992,075	38,464,114	1,961,314	2,143,168
Purchase of Land & Facility Construction	2,883,114	6,936,792	3,858,137	3,569,611	4,462,783	5,007,056
All Other	1,429,533	1,093,652	421,103	423,232	411,783	455,361
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	52,666,750	50,242,859	54,001,222	60,759,243	75,798,903	68,733,694
Revenues from Local Sources	15,187,397	14,181,293	16,687,884	16,818,713	18,259,553	18,145,896
Current Property Taxes	13,066,819	12,611,192	14,847,529	15,267,238	16,058,233	15,627,339
Current Real & Personal Property Taxes	12,726,953	12,449,319	13,929,331	14,734,296	15,708,630	15,188,259
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	339,866	161,873	918,198	532,942	349,603	439,080
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 & Other Local Taxes	0	0	0	0	0	0
Licenses, Fees, Charges, & Bonds	2,120,578	1,570,101	1,840,355	1,551,475	2,201,320	2,518,557
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	1,106,929	922,239	368,070	711,081	1,555,632	1,619,256
Bonds & Leases	0	0	0	0	0	0
Miscellaneous	1,013,649	647,862	1,472,285	840,394	645,688	899,301
Revenues from State Sources	26,822,004	26,089,774	23,971,660	25,737,933	32,185,083	26,932,777
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	870,018	869,698	623,150	878,118	874,777	875,799
Reimbursements for Property Tax Relief - Remaining Residential	0	0	0	0	0	0
\$2.5 Million Minimum Disbursement	2,500,000	2,500,000	2,294,906	2,705,094	2,500,000	2,879,939
State-Shared Taxes (Aid to Subdivisions)	95,087	95,087	95,087	95,088	95,087	360,704
Manufacturer's Depreciation Reimbursement	920,940	1,670,491	997,700	1,201,873	1,831,663	352,369
State Grants	6,714,826	7,375,853	7,722,721	8,862,610	21,529,469	17,117,117
Education Finance Act (EFA)	9,220,483	8,291,949	8,279,409	7,631,898	46,866	44,308
Education Improvement Act (EIA)	4,912,455	3,743,155	2,592,317	2,996,151	3,940,851	3,936,063
Education Lottery	221,825	177,171	0	731	0	108
Revenues from Federal Sources	10,657,349	9,971,792	13,341,678	18,202,597	25,354,267	23,655,021
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	52,111,800	48,738,176	50,726,769	62,583,627	69,777,422	70,849,548
Administration	22,507,297	21,886,963	22,631,966	23,820,888	34,887,325	27,792,461
Instruction	23,615,792	22,334,230	24,105,065	29,726,882	29,143,382	36,403,467
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	109,183	86,364	59,853	89,274	101,350	114,373
Debt Service & Interest on Debt	2,967,943	2,662,386	2,389,891	7,779,540	1,632,528	1,737,249
Purchase of Land & Facility Construction	2,532,988	1,688,328	1,272,982	1,071,931	3,948,597	4,625,504
All Other	378,597	79,905	267,012	95,112	64,240	176,494

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

Williamsburg County

	FY 19	FY 20	FY 21	FY 22*	FY 23**	FY 24**
Total Revenues (County only)	40,301,181	36,552,185	66,467,270	67,425,385	20,218,293	22,690,365
Revenues from Local Sources	26,937,950	27,470,422	56,020,298	56,836,302	16,927,948	19,031,558
Current Property Taxes	14,111,268	13,670,030	14,480,364	15,453,945	13,209,222	15,312,832
Current Real & Personal Property Taxes	10,150,741	10,026,033	10,284,749	10,914,311	10,564,456	11,068,991
Fee In Lieu of Property Tax	2,546,795	2,546,747	2,455,019	2,914,618	2,644,766	3,137,734
All Other	1,413,732	1,097,250	1,740,596	1,625,016	0	1,106,107
Local Option Sales Tax	4,906,417	5,192,580	5,381,215	5,223,638	3,718,726	3,718,726
Local Hospitality Tax	63,026	65,781	72,161	72,161	0	0
Local Accommodations Tax	182,302	0	0	0	0	0
Capital Projects & Other Local Taxes	2,014,739	2,149,827	2,383,827	2,383,827	0	0
Licenses, Fees, Charges, & Bonds	5,660,198	6,392,204	33,702,731	33,702,731	0	0
Licenses & Permits	377,089	222,439	241,626	241,626	0	0
Service Revenue & Charges	4,845,486	5,413,796	4,938,587	4,938,587	0	0
Bonds & Leases	250,000	0	27,933,513	27,933,513	0	0
Miscellaneous	187,623	755,969	589,005	589,005	0	0
Revenues from State Sources	7,529,405	4,861,034	5,042,033	5,184,144	3,290,345	3,658,807
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	1,039,501	1,038,393	1,025,693	1,061,586	1,073,041	1,104,453
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)	4,425,348	1,865,933	2,364,344	2,424,979	584,885	779,124
Manufacturer's Depreciation Reimbursement	915,120	1,021,547	1,061,904	1,107,487	1,632,419	1,775,230
State Grants	1,149,436	935,161	590,092	590,092	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	2,656,963	1,169,723	3,529,612	3,529,612	0	0
Revenues from Other Local Sources	3,176,863	3,051,006	1,875,327	1,875,327	0	0
Total Expenditures (County only)	30,548,591	36,652,091	58,287,750	58,287,750	0	0
Administration	8,195,650	7,723,572	8,194,448	8,194,448	0	0
Instruction	0	0	0	0	0	0
Public Safety	8,444,285	10,376,709	10,965,946	10,965,946	0	0
Transportation	1,318,996	698,277	638,774	638,774	0	0
Health & Human Services	4,098,689	1,912,403	2,909,380	2,909,380	0	0
Environment & Housing	1,817,346	1,723,782	1,723,783	1,723,783	0	0
Recreation & Culture	1,227,825	1,259,045	1,259,045	1,259,045	0	0
Debt Service & Interest on Debt	4,558,800	7,649,111	30,171,381	30,171,381	0	0
Purchase of Land & Facility Construction	0	4,805,286	2,424,993	2,424,993	0	0
All Other	887,000	503,906	0	0	0	0

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

*Williamsburg County did not report in FY 22. The most recent figures reported (FY 21) were used for the missing year. Property Tax figures, however, were updated for FY 22 using data from the SC Dept. of Revenue.

**Williamsburg County did not report in FY 23 and FY 24. As of FY 23, we no longer utilize figures from the most recent report received for the missing year(s). Property Tax figures, however, were updated for FY 23 and FY 24 using data from the SC Dept. of Revenue.

Williamsburg County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	6,944,795	6,628,810	6,952,880	10,078,534	8,334,305	9,469,989
Revenues from Local Sources	5,324,778	5,384,692	5,587,996	5,935,991	6,923,133	6,085,030
Current Property Taxes	1,266,913	1,276,718	1,292,099	1,131,486	1,386,808	1,486,562
Current Real & Personal Property Taxes	1,200,629	1,150,397	1,205,174	1,041,541	1,259,999	1,423,845
Fee In Lieu of Property Tax	0	46,872	0	27,679	0	0
All Other	66,284	79,449	86,925	62,266	126,809	62,717
Local Option Sales Tax	856,922	930,901	1,072,986	1,140,513	1,040,054	866,969
Local Hospitality Tax	111,296	248,766	375,573	352,009	399,437	434,384
Local Accommodations Tax	252,870	106,447	55,320	40,118	39,298	25,571
Capital Projects & Other Local Taxes	84,231	0	0	250,000	992,424	0
Licenses, Fees, Charges, & Bonds	2,752,546	2,821,860	2,792,018	3,021,865	3,065,112	3,271,544
Licenses & Permits	1,513,226	1,511,442	1,502,926	1,640,877	1,545,806	1,733,124
Service Revenue & Charges	890,846	891,635	912,794	911,378	974,515	1,058,281
Bonds & Leases	125,403	0	41,844	71,363	0	0
Miscellaneous	223,071	418,783	334,454	398,247	544,791	480,139
Revenues from State Sources	491,850	1,047,685	1,201,158	1,474,750	378,938	1,759,835
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	119,419	106,693	114,717	100,564	120,434	120,648
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)	198,077	250,911	204,093	201,223	225,024	168,473
Manufacturer's Depreciation Reimbursement	277	12,410	340	373	980	1,058
State Grants	174,077	677,671	882,008	1,172,590	32,500	1,469,656
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	886,949	196,433	163,726	2,663,465	1,032,234	1,433,939
Revenues from Other Local Sources	241,218	0	0	4,328	0	191,185
Total Expenditures (Cities only)*	6,737,016	6,900,983	6,887,834	6,266,154	6,142,722	7,260,183
Administration	1,009,193	1,081,518	993,598	1,239,374	686,662	1,373,723
Instruction	0	0	0	0	0	0
Public Safety	2,512,122	2,422,042	2,456,375	2,360,570	2,393,287	2,333,824
Transportation	699,011	306,668	1,456,636	367,972	461,711	780,784
Health & Human Services	0	0	0	0	0	32,470
Environment & Housing	745,517	838,235	812,056	981,375	924,597	1,005,553
Recreation & Culture	531,264	516,747	424,113	402,863	485,950	667,491
Debt Service & Interest on Debt	725,847	782,754	430,803	513,193	328,786	405,919
Purchase of Land & Facility Construction	350,126	443,178	160,162	72,687	514,186	381,552
All Other	163,936	509,841	154,091	328,120	347,543	278,867

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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	28,571,817	27,837,445	30,911,480	32,145,838	30,903,839	32,682,811
School District Total	13,066,819	12,611,192	14,847,529	15,267,238	16,058,233	15,627,339
County Total	14,111,268	13,670,030	14,480,364	15,453,945	13,209,222	15,312,832
Cities Total	1,266,913	1,276,718	1,292,099	1,131,486	1,386,808	1,486,562
Special Purpose District Total	126,817	279,505	291,488	293,169	249,576	256,078

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	97,247,120	98,284,386	102,777,214	109,048,386	111,832,964	112,229,575
Owner Occupied (4% assessment ratio)	20,371,620	20,434,570	20,470,770	21,815,940	22,033,600	22,239,100
Agricultural (Private) (4%)	3,840,820	3,871,100	3,853,540	3,814,760	3,253,240	3,247,650
Agricultural (Corporate) (6%)	1,076,680	1,072,260	1,098,570	1,026,670	997,110	1,001,740
Commercial/Rental (6%)	21,160,590	21,433,770	22,364,140	24,208,000	24,125,380	24,597,190
Personal Property (Vehicles) (6%)	11,010,045	11,161,747	12,362,203	12,709,548	13,204,414	13,641,592
Other Personal Property (10.5%)	908,660	1,059,124	970,197	885,458	914,920	946,611
Manufacturing (10.5%)	1,153,660	1,392,660	1,558,341	2,033,421	2,628,267	2,709,101
Utility (10.5%)	11,402,319	11,759,350	12,396,350	12,623,760	13,099,853	12,804,830
Business Personal (10.5%)	2,922,690	3,149,280	3,222,860	3,353,130	2,924,300	3,119,500
Motor Carrier (9.5%)	1,982,329	989,067	2,718,850	2,845,052	2,624,256	2,527,117
Fee-in-Lieu and Joint Industrial Park	21,417,707	21,961,458	21,761,393	23,732,647	26,027,624	25,395,144

Estimated Total Average Millage Rates	383.5	383.5	390.5	391.9	398.1	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.

York County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School Dist., Counties, Cities, & Special Dist.)	1,322,829,704	1,130,052,331	1,222,658,712	1,327,218,606	1,473,867,199	1,749,244,677
Revenues from Local Sources	874,397,323	681,078,106	748,309,588	762,504,268	873,350,987	1,121,541,398
Current Property Taxes	423,804,906	444,882,439	465,133,832	485,896,371	531,564,562	605,061,873
Current Real & Personal Property Taxes	408,158,578	429,251,670	449,033,139	468,941,672	511,425,666	584,946,813
Fee In Lieu of Property Tax (only Counties and Cities)	6,456,723	6,489,329	6,173,811	7,000,699	8,257,268	7,789,793
All Other	9,189,605	9,141,440	9,926,882	9,954,000	11,881,628	12,325,266
Local Option Sales Tax	0	0	68,742	0	0	122
Local Hospitality Tax	10,082,223	9,829,051	9,739,459	11,139,384	13,017,164	15,108,321
Local Accommodations Tax	2,091,894	1,739,986	1,549,906	2,281,026	2,856,905	2,777,041
Capital Projects & Other Local Taxes	36,709,435	38,531,929	45,105,588	52,082,238	55,024,548	56,114,086
Licenses, Fees, Charges, & Bonds	401,708,865	186,094,701	226,712,061	211,105,249	270,887,808	442,479,955
Licenses & Permits	34,930,650	34,832,173	32,690,993	31,589,475	42,444,796	43,071,212
Service Revenue & Charges	67,951,847	62,841,542	46,507,418	53,753,733	86,262,993	100,907,361
Bonds & Leases	250,313,983	42,185,344	113,386,575	87,715,254	70,530,131	187,464,057
Miscellaneous	48,512,385	46,235,642	34,127,075	38,046,787	71,649,888	111,037,325
Revenues from State Sources	325,856,884	343,165,778	354,856,452	371,982,386	399,463,493	443,611,629
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	21,369,630	21,636,030	21,972,465	22,242,217	22,991,119	23,839,688
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	9,791,458	10,178,915	9,944,053	10,078,346	10,471,819	11,108,907
State-Shared Taxes (Aid to Subdivisions)	40,809,438	42,146,376	43,500,088	45,371,500	48,030,392	52,688,109
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	16,071,907	15,773,968	15,720,778	18,824,958	18,894,551	19,864,494
Education Finance Act (EFA)	3,463,131	1,359,715	1,520,140	2,250,484	2,829,229	3,371,910
Education Improvement Act (EIA)	90,379,738	106,051,787	116,778,049	117,188,524	247,628,001	279,153,652
Education Lottery	113,551,430	117,993,761	116,670,525	123,589,381	720,442	803,516
Education Lottery	29,970,247	27,929,660	28,745,265	32,421,015	47,897,940	52,712,307
Education Lottery	449,905	95,566	5,089	15,961	0	69,046
Revenues from Federal Sources	42,795,987	37,176,676	52,885,784	106,080,657	113,248,111	90,299,681
Revenues from Other Local Sources	6,823,090	7,056,216	5,031,333	3,087,359	4,240,672	7,204,963
Revenues from Special Purpose Districts	72,956,420	61,575,555	61,575,555	83,563,936	83,563,936	86,587,006
Total Expenditures (School Dist., Counties, Cities, & Special Dist.)	1,320,045,065	1,342,460,607	1,299,241,941	1,212,685,964	1,360,791,146	1,547,220,575
Administration	286,758,312	318,173,085	335,284,811	347,218,015	383,475,313	394,142,346
Instruction	279,304,538	305,944,080	326,742,855	347,117,018	361,717,416	388,942,222
Public Safety	99,667,633	105,607,817	98,719,140	106,952,786	133,414,856	145,247,725
Transportation	60,984,180	48,873,203	58,142,313	42,614,304	49,531,464	52,841,521
Health & Human Services	2,392,390	3,348,717	4,393,882	5,541,143	5,105,280	5,157,316
Environment & Housing	34,253,181	36,166,815	34,789,030	34,529,815	38,001,989	40,609,089
Recreation & Culture	59,144,698	53,455,554	40,414,735	48,267,348	57,731,515	68,848,311
Debt Service & Interest on Debt	201,994,784	162,144,989	167,960,411	142,367,478	168,778,961	276,998,573
Purchase of Land & Facility Construction	232,893,380	249,010,887	164,210,451	57,059,219	81,230,068	94,572,214
All Other	5,582,309	6,753,531	15,602,384	3,435,075	4,220,521	5,943,729
Special Purpose Districts	57,069,660	52,981,929	52,981,929	77,583,763	77,583,763	73,917,529

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

York County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (School District only)	815,759,266	659,489,390	769,006,292	819,117,769	832,602,529	1,032,708,499
Revenues from Local Sources	492,747,168	319,222,160	406,292,652	407,620,778	418,748,294	592,688,659
Current Property Taxes	263,374,547	275,080,637	293,225,242	305,864,389	326,961,653	385,072,477
Current Real & Personal Property Taxes	262,688,120	274,698,180	292,273,163	304,600,305	324,655,292	383,141,780
Fee In Lieu of Property Tax	0	0	0	0	0	0
All Other	686,427	382,457	952,079	1,264,084	2,306,361	1,930,697
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 & Other Local Taxes	0	0	0	413,640	387,673	449,768
Licenses, Fees, Charges, & Bonds	229,372,621	44,141,523	113,067,410	101,342,749	91,398,968	207,166,414
Licenses & Permits	0	0	0	0	0	0
Service Revenue & Charges	28,906,100	22,035,319	7,203,481	12,218,339	34,271,494	45,035,186
Bonds & Leases	177,747,173	48,619	85,174,610	67,374,261	38,752,820	142,864,938
Miscellaneous	22,719,348	22,057,585	20,689,319	21,750,149	18,374,654	19,266,290
Revenues from State Sources	290,314,497	308,119,887	319,055,861	330,542,801	347,249,874	366,896,493
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	21,369,630	21,636,030	21,972,465	22,242,217	22,991,119	23,839,688
Reimbursements for Property Tax Relief - Remaining Residential \$2.5 Million Minimum Disbursement	5,584,007	5,666,627	5,705,572	5,691,993	5,768,773	6,229,987
State-Shared Taxes (Aid to Subdivisions)	40,809,438	42,146,376	43,500,088	45,371,500	48,030,392	52,688,109
Manufacturer's Depreciation Reimbursement	0	0	0	0	0	0
State Grants	597,969	731,753	608,117	608,117	618,266	608,117
Education Finance Act (EFA)	2,523,352	802,228	805,501	1,017,203	1,021,709	1,247,581
Education Improvement Act (EIA)	75,458,519	91,117,886	101,043,239	99,585,414	220,201,233	228,698,142
Education Lottery	113,551,430	117,993,761	116,670,525	123,589,381	720,442	803,516
Education Lottery	29,970,247	27,929,660	28,745,265	32,421,015	47,897,940	52,712,307
Education Lottery	449,905	95,566	5,089	15,961	0	69,046
Revenues from Federal Sources	32,697,601	32,147,343	43,657,779	80,954,190	66,604,361	73,123,347
Revenues from Other Local Sources	0	0	0	0	0	0
Total Expenditures (School District only)	754,966,390	732,942,334	751,712,268	756,895,528	807,496,183	922,995,154
Administration	216,146,865	223,367,389	233,427,036	264,439,870	282,587,216	328,604,464
Instruction	279,304,538	305,944,080	326,742,855	347,117,018	361,717,416	388,942,222
Public Safety	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Health & Human Services	304,840	356,465	5,210	476,223	519,807	583,342
Environment & Housing	0	0	0	0	0	0
Recreation & Culture	310,705	443,842	817,144	323,200	370,441	437,161
Debt Service & Interest on Debt	135,487,741	88,834,246	108,363,458	95,584,293	111,538,248	119,740,220
Purchase of Land & Facility Construction	119,502,225	109,181,328	81,292,614	47,821,443	50,143,193	83,912,711
All Other	3909476	4814984	1063951	1133481	619862	775034

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

York County

	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (County only)	248,064,349	223,105,756	233,463,094	255,357,261	329,585,790	315,181,923
Revenues from Local Sources	217,977,853	192,441,227	201,673,021	212,733,514	257,996,034	262,959,975
Current Property Taxes	110,218,870	116,092,571	122,467,305	128,686,219	134,634,861	141,435,885
Current Real & Personal Property Taxes	101,298,459	106,279,090	113,432,229	119,420,747	124,838,035	131,803,723
Fee In Lieu of Property Tax	5,699,764	5,471,880	5,874,512	6,767,729	7,125,574	6,831,391
All Other	3,220,647	4,341,601	3,160,564	2,497,743	2,671,252	2,800,770
Local Option Sales Tax	0	0	68,742	0	0	0
Local Hospitality Tax	3,014,016	2,868,930	3,036,262	3,686,045	4,196,576	4,339,693
Local Accommodations Tax	409,721	346,622	425,955	724,713	808,552	805,726
Capital Projects & Other Local Taxes	36,709,435	38,531,929	45,105,588	51,668,598	54,629,033	55,654,191
Licenses, Fees, Charges, & Bonds	67,625,811	34,601,175	30,569,169	27,967,939	63,727,012	60,724,480
Licenses & Permits	8,419,788	7,677,871	9,109,323	9,596,808	8,390,518	7,047,195
Service Revenue & Charges	10,808,547	12,991,413	14,315,513	15,167,942	14,109,991	15,307,708
Bonds & Leases	33,062,616	0	0	1,000,000	0	0
Miscellaneous	15,334,860	13,931,891	7,144,333	2,203,189	41,226,503	38,369,577
Revenues from State Sources	27,748,234	28,122,835	28,885,363	34,088,372	43,688,271	36,156,316
Reimbursements for Property Tax Relief - \$100,000 Residential	0	0	0	0	0	0
Homestead Exemption	2,957,424	3,175,060	3,027,980	3,155,413	3,239,734	3,286,382
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)	10,711,616	10,437,645	10,881,439	13,135,882	14,139,666	14,701,009
Manufacturer's Depreciation Reimbursement	783,108	378,484	444,919	929,228	1,016,690	1,157,276
State Grants	13,296,086	14,131,646	14,531,025	16,867,849	25,292,181	17,011,649
Education Finance Act (EFA)	0	0	0	0	0	0
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	1,089,048	1,118,765	1,581,617	6,713,733	25,615,123	12,268,737
Revenues from Other Local Sources	1,249,214	1,422,929	1,323,093	1,821,642	2,286,362	3,796,895
Total Expenditures (County only)	269,638,682	242,403,017	227,561,149	224,086,213	238,281,932	281,273,939
Administration	49,076,100	52,173,252	51,964,051	59,201,596	62,433,415	28,550,837
Instruction	0	0	0	0	0	0
Public Safety	53,058,069	53,292,144	57,560,072	62,531,054	70,293,233	77,775,907
Transportation	52,722,684	46,106,284	54,950,645	37,536,221	36,037,006	42,774,592
Health & Human Services	2,087,550	2,992,252	4,388,672	5,064,920	4,585,473	4,573,974
Environment & Housing	12,715,875	11,799,689	13,239,188	12,706,242	13,866,842	16,270,733
Recreation & Culture	41,781,016	34,999,484	23,514,055	28,259,886	24,520,137	30,145,459
Debt Service & Interest on Debt	18,105,787	23,459,422	20,290,339	18,320,796	26,283,040	78,941,737
Purchase of Land & Facility Construction	40,091,601	17,580,490	1,654,127	465,498	262,786	2,240,700
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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total Revenues (Cities only)*	186,049,669	185,881,630	158,613,771	169,179,640	228,114,944	314,767,249
Revenues from Local Sources	163,672,302	169,414,719	140,343,915	142,149,976	196,606,659	265,892,764
Current Property Taxes	50,211,489	53,709,231	49,441,285	51,345,763	69,968,048	78,553,511
Current Real & Personal Property Taxes	44,171,999	48,274,400	43,327,747	44,920,620	61,932,339	70,001,310
Fee In Lieu of Property Tax	756,959	1,017,449	299,299	232,970	1,131,694	958,402
All Other	5,282,531	4,417,382	5,814,239	6,192,173	6,904,015	7,593,799
Local Option Sales Tax	0	0	0	0	0	122
Local Hospitality Tax	7,068,207	6,960,121	6,703,197	7,453,339	8,820,588	10,768,628
Local Accommodations Tax	1,682,173	1,393,364	1,123,951	1,556,313	2,048,353	1,971,315
Capital Projects & Other Local Taxes	0	0	0	0	7,842	10,127
Licenses, Fees, Charges, & Bonds	104,710,433	107,352,003	83,075,482	81,794,561	115,761,828	174,589,061
Licenses & Permits	26,510,862	27,154,302	23,581,670	21,992,667	34,054,278	36,024,017
Service Revenue & Charges	28,237,200	27,814,810	24,988,424	26,367,452	37,881,508	40,564,467
Bonds & Leases	39,504,194	42,136,725	28,211,965	19,340,993	31,777,311	44,599,119
Miscellaneous	10,458,177	10,246,166	6,293,423	14,093,449	12,048,731	53,401,458
Revenues from State Sources	7,794,153	6,923,056	6,915,228	7,351,213	8,525,348	40,558,820
Reimbursements for Property Tax Relief - \$100,000 Residential Homestead Exemption	0	0	0	0	0	0
Reimbursements for Property Tax Relief - Remaining Residential	1,250,027	1,337,228	1,210,501	1,230,940	1,463,312	1,592,538
\$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	4,762,322	4,604,570	4,231,222	5,080,959	4,136,619	4,555,368
State Grants	156,671	179,003	269,720	304,053	790,830	967,053
Education Finance Act (EFA)	1,625,133	802,255	1,203,785	735,261	2,134,587	33,443,861
Education Improvement Act (EIA)	0	0	0	0	0	0
Revenues from Federal Sources	9,009,338	3,910,568	7,646,388	18,412,734	21,028,627	4,907,597
Revenues from Other Local Sources	5,573,876	5,633,287	3,708,240	1,265,717	1,954,310	3,408,068
Total Expenditures (Cities only)*	238,370,333	314,133,327	266,986,595	154,120,460	237,429,268	269,033,953
Administration	21,535,347	42,632,444	49,893,724	23,576,549	38,454,682	36,987,045
Instruction	0	0	0	0	0	0
Public Safety	46,609,564	52,315,673	41,159,068	44,421,732	63,121,623	67,471,818
Transportation	8,261,496	2,766,919	3,191,668	5,078,083	13,494,458	10,066,929
Health & Human Services	0	0	0	0	0	0
Environment & Housing	21,537,306	24,367,126	21,549,842	21,823,573	24,135,147	24,338,356
Recreation & Culture	17,052,977	18,012,228	16,083,536	19,684,262	32,840,937	38,265,691
Debt Service & Interest on Debt	48,401,256	49,851,321	39,306,614	28,462,389	30,957,673	78,316,616
Purchase of Land & Facility Construction	73,299,554	122,249,069	81,263,710	8,772,278	30,824,089	8,418,803

All Other	1,672,833	1,938,547	14,538,433	2,301,594	3,600,659	5,168,695
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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 19 est	FY 20	FY 21 est	FY 22	FY 23 est	FY 24
Total Revenues (Special Purpose District Only)	72,956,420	61,575,555	61,575,555	83,563,936	83,563,936	86,587,006
Total Expenditures (Special Purpose District Only)	57,069,660	52,981,929	52,981,929	77,583,763	77,583,763	73,917,529

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 19	FY 20	FY 21	FY 22	FY 23	FY 24
Total for School Districts, Counties, Cities, & Special Dist.	435,847,572	457,801,394	479,918,697	503,680,056	550,580,004	626,002,565
School District Total	263,374,547	275,080,637	293,225,242	305,864,389	326,961,653	385,072,477
County Total	110,218,870	116,092,571	122,467,305	128,686,219	134,634,861	141,435,885
Cities Total	50,211,489	53,709,231	49,441,285	51,345,763	69,968,048	78,553,511
Special Purpose District Total	12,042,666	12,918,955	14,784,865	17,783,685	19,015,442	20,940,692

Assessed Property Values for Tax Years

	2018	2019	2020	2021	2022	2023
Total Assessed Value	1,408,462,954	1,460,531,836	1,640,148,588	1,732,697,611	1,815,606,914	1,940,123,748
Owner Occupied (4% assessment ratio)	548,783,887	590,449,626	694,937,603	733,508,630	785,916,772	843,132,925
Agricultural (Private) (4%)	1,955,059	1,993,130	2,093,020	2,158,636	1,325,455	1,164,056
Agricultural (Corporate) (6%)	97,140	72,247	258,037	243,641	89,057	51,117
Commercial/Rental (6%)	333,819,751	354,780,023	415,058,588	426,545,831	447,871,505	492,388,525
Personal Property (Vehicles) (6%)	134,972,244	138,431,829	148,196,632	158,458,580	171,069,712	190,559,627
Other Personal Property (10.5%)	13,886,858	15,418,079	15,111,239	9,673,999	9,659,421	9,881,442
Manufacturing (10.5%)	59,976,212	43,848,214	47,026,575	50,764,716	48,004,749	51,988,380
Utility (10.5%)	202,603,911	196,445,290	204,934,727	213,343,300	214,300,956	222,164,461
Business Personal (10.5%)	41,106,880	40,349,380	36,062,330	42,035,040	44,066,320	47,071,990
Motor Carrier (9.5%)	2,715,897	1,326,284	3,708,059	3,498,044	4,201,202	3,412,857
Fee-in-Lieu and Joint Industrial Park	68,545,115	77,417,734	72,761,778	92,467,194	89,101,765	78,308,368

Estimated Total Average Millage Rates	401.3	400.5	391.3	394.1	403.5	N/A
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Estimated average millage rates based upon data available - see definitions for detail. Millage rates are not available for FY 24, Tax Year 2023.