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2012 local government finance report supplement

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2012 Local Government Finance Report

Supplement

The Office of Economic Research prepares the Local Government Finance Report, which measures growth in revenues and spending by school districts, counties, and municipalities in South Carolina. Revenues and expenditures are submitted by counties and municipalities as set forth in S.C. Code of Laws § 6-1-50. Financial data on school districts is provided by the S.C. Department of Education.

The report includes estimates of property taxes paid within each general classification of property. Data on special purpose entities such as independent fire departments, water and sewer districts, etc. have not been included. Revenue totals displayed in charts and tables may not match revenue totals found in the Local Government Finance Report. Revenue derived from bonds and leases has been removed from charts and tables where applicable.

This supplement provides a general analysis of changes in local government revenues and expenditures for the past five and ten-year periods as reported by the local governments. Prior years have been updated to reflect corrections and new data. Any questions regarding this report should be directed to the Office of Economic Research at 803-734-3783.

South Carolina Budget and Control Board

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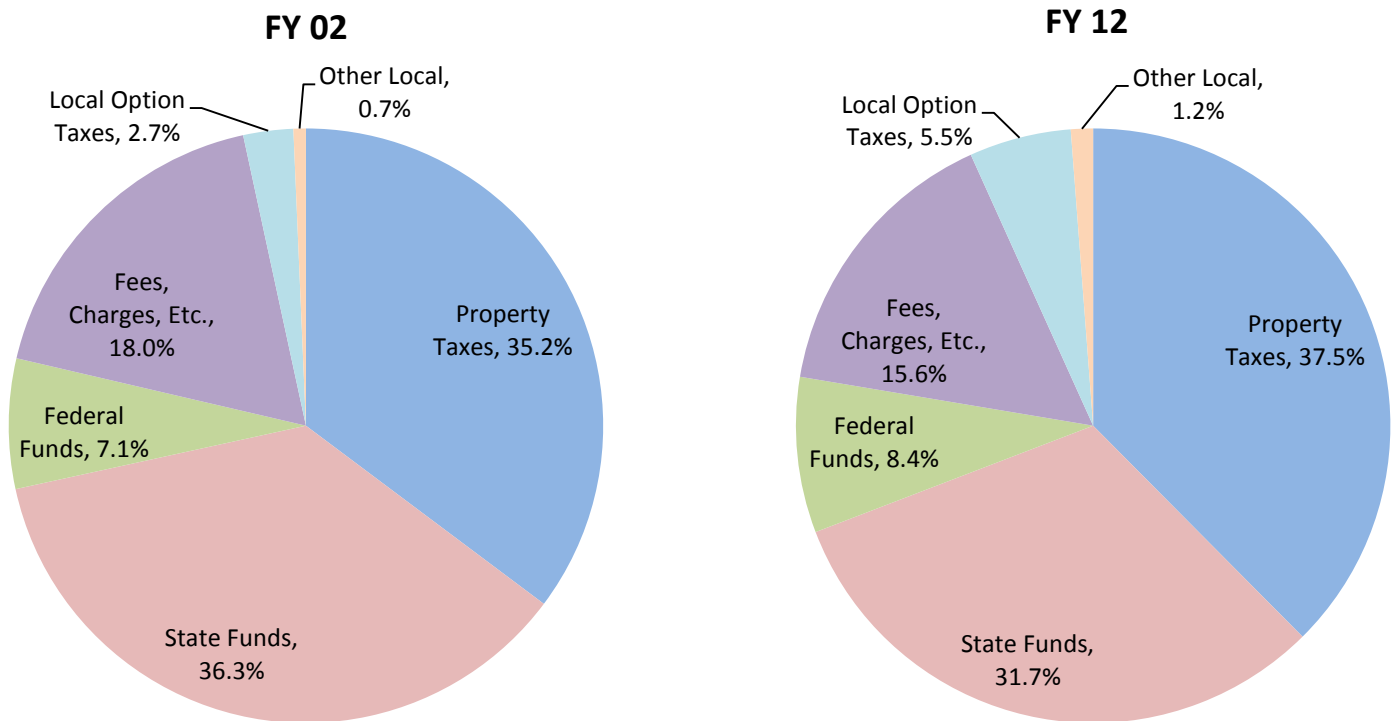
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SECTION 1: SOURCES OF REVENUES

A. Local Government Revenues

There were shifts in the revenue sources upon which local governments (school districts, counties, and municipalities) relied over the ten-year period from FY 2002 to FY 2012. The following charts depict the percentage of total revenues from each major source of local government revenue in FY 2002 and FY 2012 as reported by local entities. Bonds and leases have been removed from total revenues.

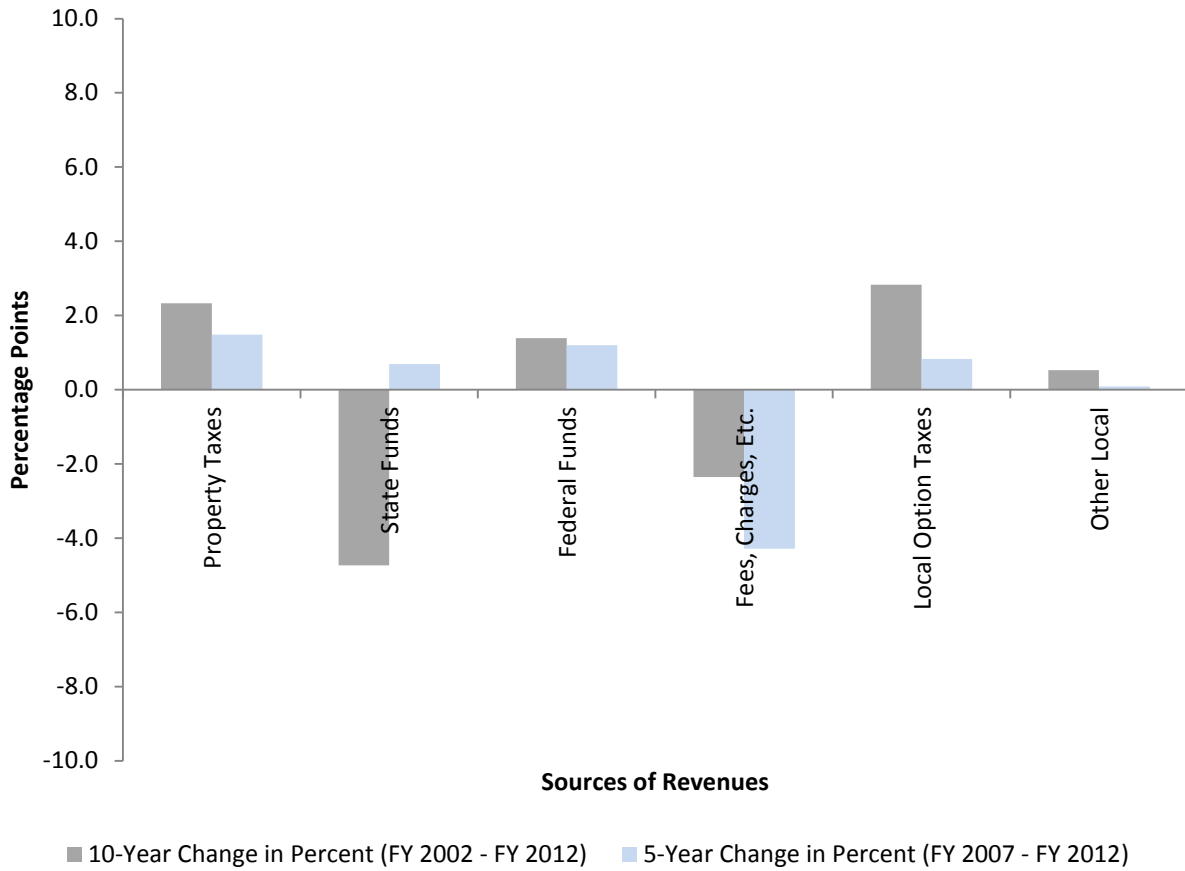
**Sources of Revenues for Local Governments
Percentage of Total Revenues**



The revenue share from state funds declined 4.6 percentage points from 36.3% in FY 2002 to 31.7% in FY 2012. However, local option sales taxes and property taxes helped fill the negative gap in state revenue funds. From FY 2002 to FY 2012, local option sales taxes increased by 2.8 percentage points. The revenue share from property taxes increased by 2.3 percentage points in the ten-year period.

The following chart depicts the shift in the percentage of revenue derived from each major revenue source for the ten-year period from FY 2002 to FY 2012 as well as the most recent five-year period of FY 2007 to FY 2012. Bonds and leases have been removed from total revenues.

**Sources of Revenues for Local Governments
Change in Percentage from
FY 2002 to FY 2012 and FY 2007 to FY 2012**



The table below depicts the percent change and dollar change of each major local government revenue source for the five-year period from FY 2002 to FY 2007 and the ten-year period from FY 2002 to FY 2012. Bonds and leases have been removed from total revenues.

**Sources of Revenues for Local Governments
Percent Change and Dollar Change
FY 2002 to 2007 and FY 2007 to 2012**

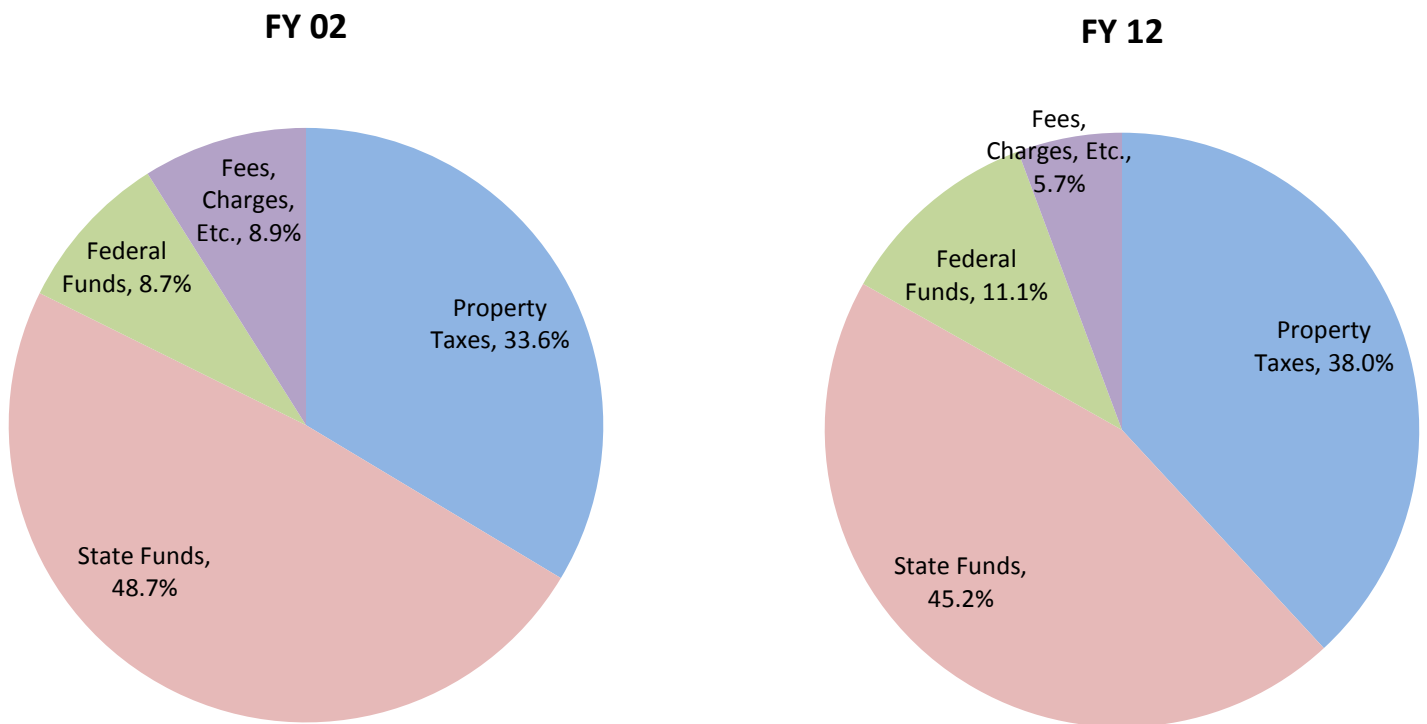
| Source of Revenue | Percent Change | Dollar Change | Percent Change | Dollar Change |
|-----------------------|-----------------------|------------------------|-----------------------|------------------------|
| | FY 2007 to FY 2012 | FY 2007 to FY 2012 | FY 2002 to FY 2012 | FY 2002 to FY 2012 |
| Property Taxes | 14.5% | \$606,306,183 | 54.0% | \$1,680,273,282 |
| State Funds | 13.0% | \$465,612,183 | 26.3% | \$843,014,226 |
| Federal Funds | 28.1% | \$236,633,149 | 72.9% | \$454,857,005 |
| Fees, Charges, etc. | -13.7% | (\$315,450,539) | 25.6% | \$406,174,328 |
| Local Option Taxes | 29.4% | \$160,683,720 | 195.1% | \$468,058,783 |
| Other Local | 18.5% | \$23,964,831 | 158.0% | \$94,037,128 |
| Total Revenues | 10.2% | \$1,177,749,527 | 44.7% | \$3,946,414,752 |

The revenue from fees, charges, etc. declined in the five-year period from FY 2007 to FY 2012. This decline is partially attributable to a difference in reporting for FY 2012. Previously, some counties and municipalities reported bonds and leases in miscellaneous revenue, which is included in the fees, charges, etc. category. The revised form includes separate lines for bonds and leases, so these revenue items are excluded for FY 2012.

B. School District Revenues

The following chart depicts the percentage of total revenues from each major source of revenue for school districts in FY 2002 and FY 2012. Bonds and leases have been removed from total revenues.

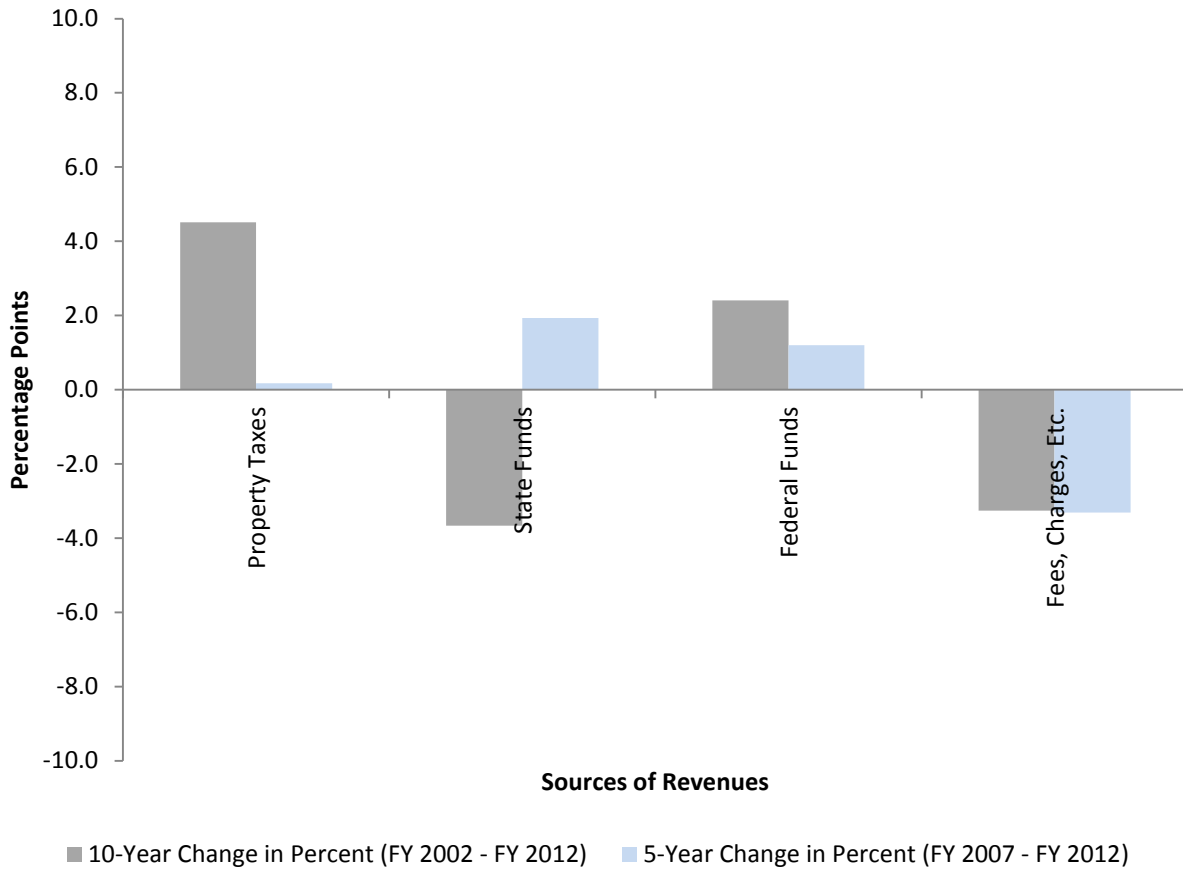
**Sources of Revenues for School Districts
Percentage of Total Revenues**



State funds, the largest share of revenue in FY 2002 and FY 2012, declined in the ten-year period. The revenue share from state funds declined 3.5 percentage points from 48.7% in FY 2002 to 45.2% in FY 2012. Property taxes helped fill the negative gap in state revenue funds. Its share increased 4.4 percentage points from FY 2002 to FY 2012.

The following chart depicts the shift in the percentage of revenue derived from each major revenue source for the ten-year period from FY 2002 to FY 2012 as well as the most recent five-year period of FY 2007 to FY 2012. Bonds and leases have been removed from total revenues.

**Sources of Revenues for School Districts
Change in Percentage from
FY 2002 to FY 2012 and FY 2007 to FY 2012**



The table below depicts the percent change and dollar change of each major revenue source for school districts over the five-year period from FY 2002 to FY 2007 and the ten-year period from FY 2002 to FY 2012. Bonds and leases have been removed from total revenues.

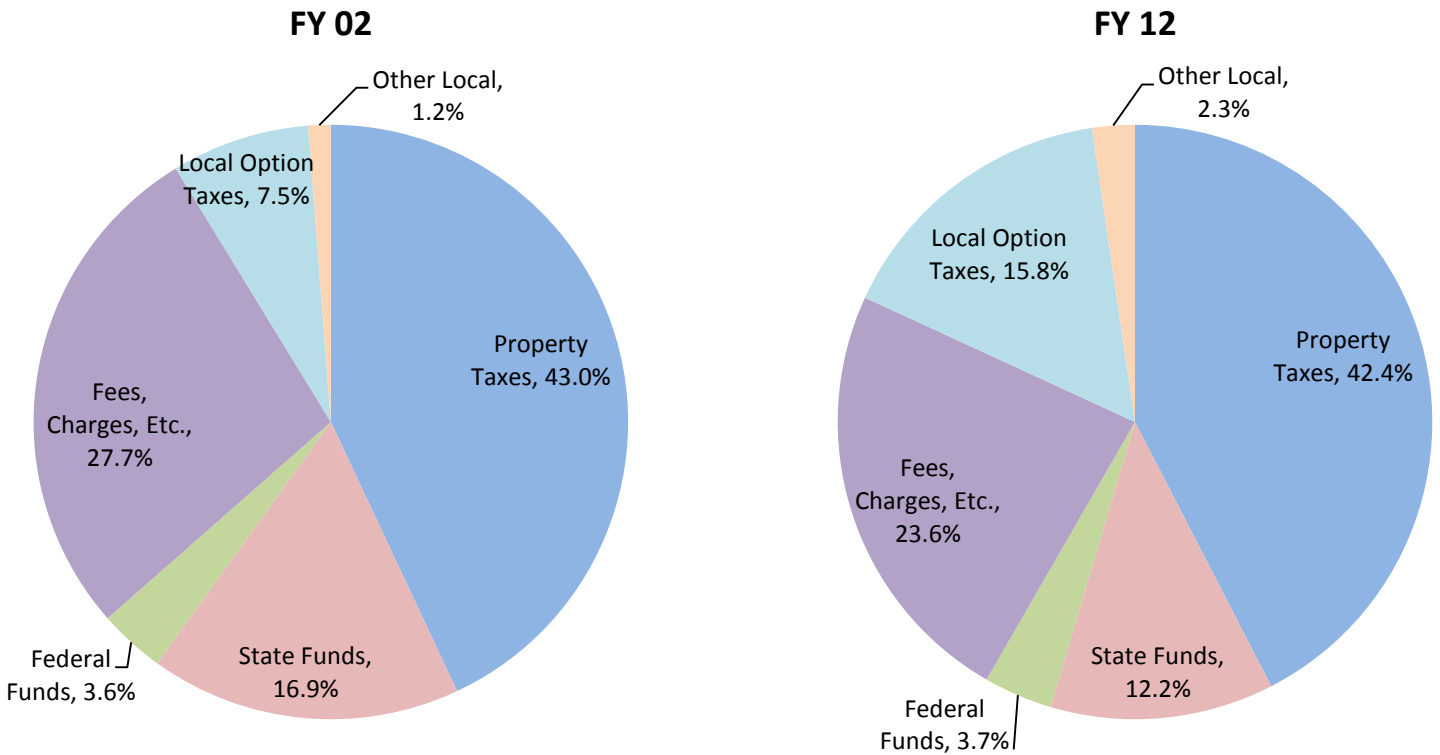
**Sources of Revenues for School Districts
Percent Change and Dollar Change
FY 2002 to 2007 and FY 2007 to 2012**

| Source of Revenue | Percent Change | Dollar Change | Percent Change | Dollar Change |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | FY 2007 to FY 2012 | FY 2007 to FY 2012 | FY 2002 to FY 2012 | FY 2002 to FY 2012 |
| Property Taxes | 11.7% | \$312,763,601 | 56.3% | \$1,071,970,374 |
| State Funds | 16.9% | \$511,620,735 | 28.2% | \$777,533,378 |
| Federal Funds | 24.6% | \$171,997,146 | 75.8% | \$375,113,535 |
| Fees, Charges, etc. | -29.7% | (\$187,442,010) | -12.5% | (\$63,131,643) |
| Total Revenues | 11.5% | \$808,939,472 | 38.1% | \$2,161,485,644 |

C. County Revenues

The following chart depicts the percentage of total revenues accounted for by each major source of revenue for counties in FY 2002 and FY 2012.

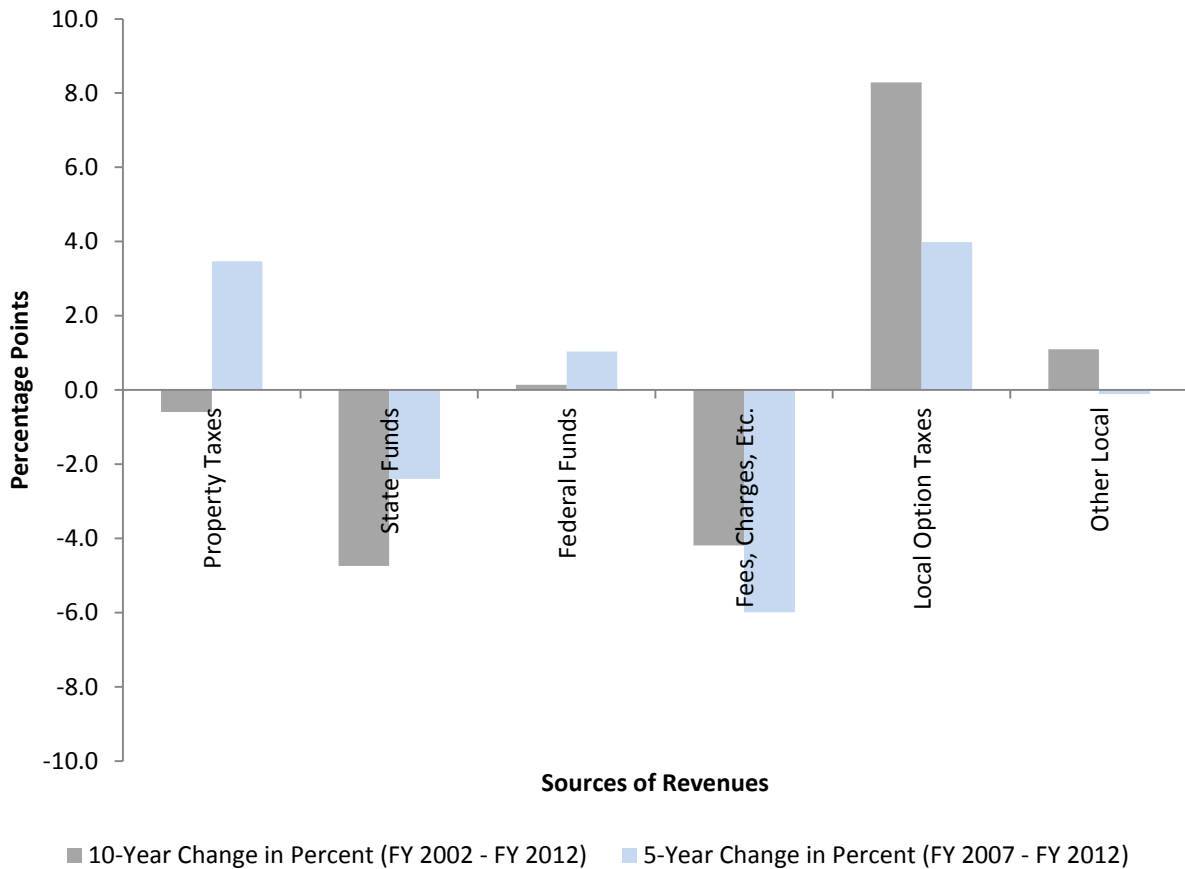
**Sources of Revenues for Counties
Percentage of Total Revenues**



Property tax revenues, the largest revenue contributor for counties, declined 0.6 percentage points from FY 2002 to FY 2012. Other large contributors to the revenue base for counties, state funds and fees and charges, also decreased significantly by a combined 8.8 percentage points from FY 2002 to FY 2012. Counties turned to local option taxes to fill in the negative revenue gaps from their major revenue sources. The percent of revenue from local option taxes increased 8.3 percentage points from FY 2002 to FY 2012.

The following chart depicts the shift in the percentage of revenue derived from each major revenue source for the ten-year period from FY 2002 to FY 2012 as well as the most recent five-year period of FY 2007 to FY 2012.

**Sources of Revenues for Counties
Change in Percentage from
FY 2002 to FY 2012 and FY 2007 to FY 2012**



The table below depicts the percent change and dollar change of each major revenue source for counties for the five-year period from FY 2002 to FY 2007 and the ten-year period from FY 2002 to FY 2012.

**Sources of Revenues for Counties
Percent Change and Dollar Change
FY 2002 to 2007 and FY 2007 to 2012**

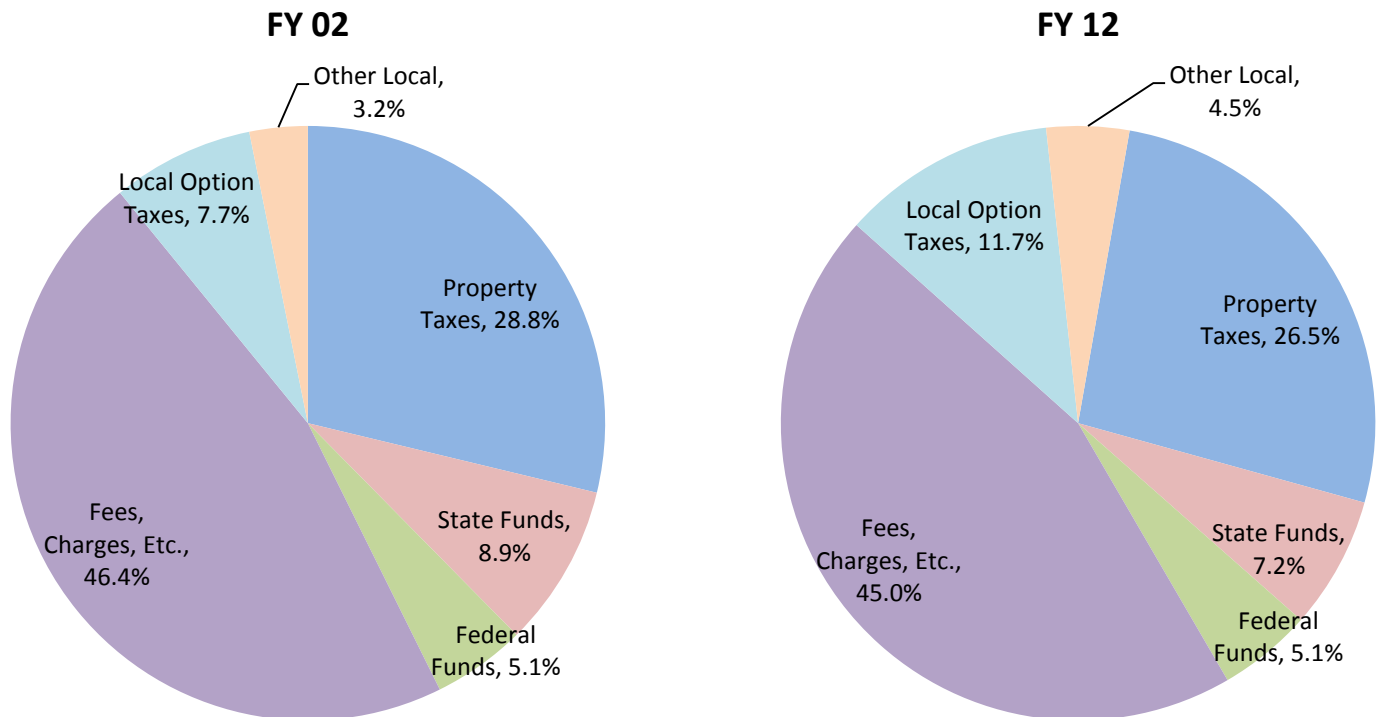
| Source of Revenue | Percent Change | Dollar Change | Percent Change | Dollar Change |
|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | FY 2007 to FY 2012 | FY 2007 to FY 2012 | FY 2002 to FY 2012 | FY 2002 to FY 2012 |
| Property Taxes | 17.0% | \$194,408,954 | 49.6% | \$443,973,400 |
| State Funds | -10.2% | (\$43,808,970) | 9.2% | \$32,196,207 |
| Federal Funds | 48.5% | \$38,441,367 | 57.8% | \$43,115,937 |
| Fees, Charges, etc. | -14.4% | (\$124,682,983) | 28.8% | \$166,129,792 |
| Local Option Taxes | 43.6% | \$151,622,859 | 219.0% | \$342,608,832 |
| Other Local | 2.6% | \$1,828,890 | 188.7% | \$47,824,067 |
| Total Revenues | 7.4% | \$217,810,117 | 51.7% | \$1,075,848,235 |

The revenue from fees, charges, etc. declined in the five-year period from FY 2007 to FY 2012. This decline is partially attributable to a difference in reporting for FY 2012. Previously, some counties reported bonds and leases in miscellaneous revenue, which is included in the fees, charges, etc. category. The revised form includes separate lines for bonds and leases, so these revenue items are excluded for FY 2012.

D. Municipal Revenues

The following chart depicts the percentage of total revenues accounted for by each major source of revenue for municipalities in FY 2002 and FY 2012.

**Sources of Revenues for Municipalities
Percentage of Total Revenues**

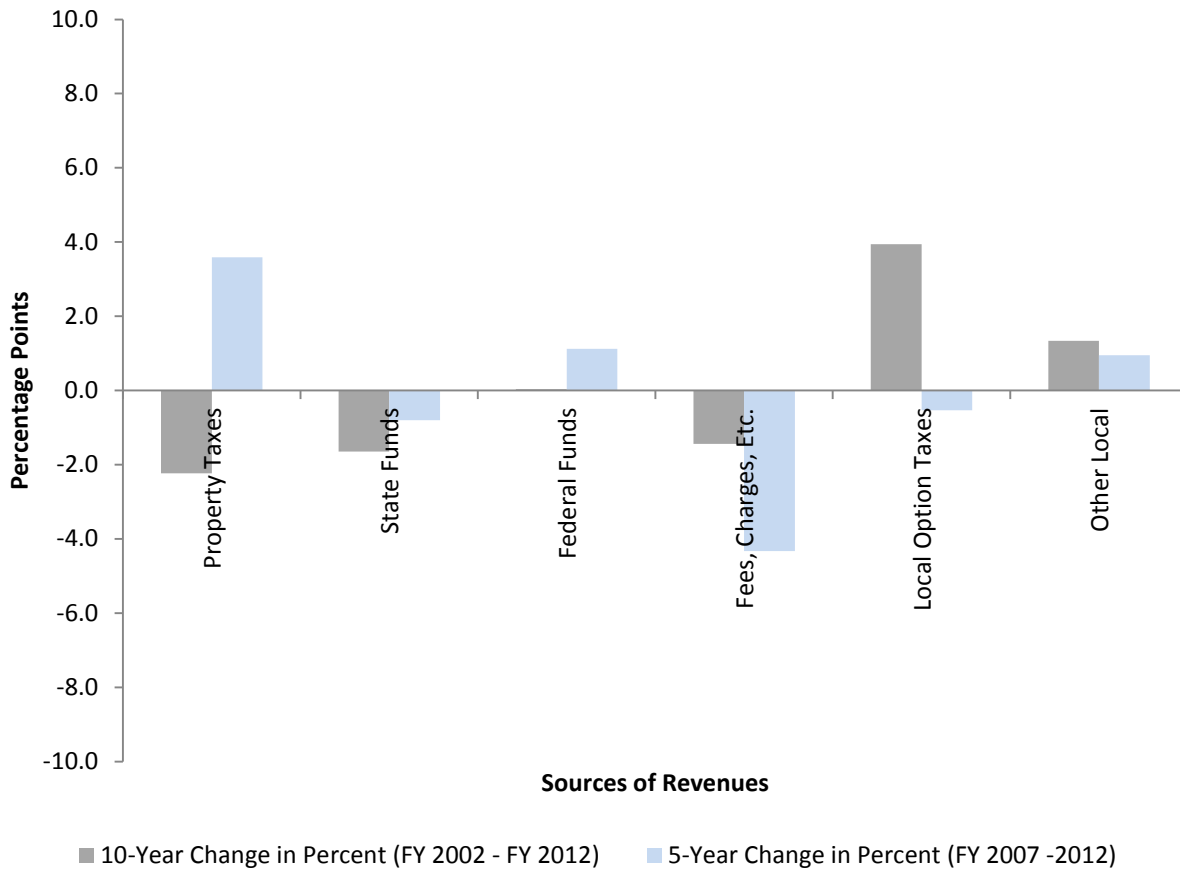


Fees and charges, nearly half of total municipal revenue sources, decreased 1.4 percentage points from FY 2002 to FY 2012. Property tax revenues, another large revenue source for municipalities, also dropped 2.2 percentage points from FY 2002 to FY 2012. Municipalities became more reliant upon local option taxes. The percent of revenues from local option taxes increased 4.0 percentage points from FY 2002 to FY 2012.

*Municipalities included above may vary by year.

The following chart depicts the shift in the percentage of revenue derived from each major revenue source for the ten-year period from FY 2002 to FY 2012 as well as the most recent five-year period of FY 2007 to FY 2012.

**Sources of Revenues for Municipalities
Change in Percentage from
FY 2002 to FY 2012 and FY 2007 to FY 2012**



*Municipalities included above may vary by year.

The table below depicts the percent change and dollar change of each major revenue source for municipalities for the five-year period from FY 2002 to FY 2007 and the ten-year period from FY 2002 to FY 2012.

**Sources of Revenues for Municipalities
Percent Change and Dollar Change
FY 2002 to 2007 and FY 2007 to 2012**

| Source of Revenue | Percent Change FY 2007 to FY 2012 | Dollar Change FY 2007 to FY 2012 | Percent Change FY 2002 to FY 2012 | Dollar Change FY 2002 to FY 2012 |
|-----------------------|---|--|---|--|
| Property Taxes | 26.4% | \$99,133,628 | 52.9% | \$164,329,507 |
| State Funds | -1.7% | (\$2,199,583) | 34.8% | \$33,284,641 |
| Federal Funds | 40.2% | \$26,194,636 | 66.9% | \$36,627,533 |
| Fees, Charges, etc. | -0.4% | (\$3,325,547) | 60.4% | \$303,176,179 |
| Local Option Taxes | 4.5% | \$9,060,861 | 150.3% | \$125,449,951 |
| Other Local | 38.0% | \$22,135,941 | 135.3% | \$46,213,061 |
| Total Revenues | 9.2% | \$150,999,936 | 65.6% | \$709,080,873 |

The revenue from fees, charges, etc. declined in the five-year period from FY 2007 to FY 2012. This decline is partially attributable to a difference in reporting for FY 2012. Previously, some municipalities reported bonds and leases in miscellaneous revenue, which is included in the fees, charges, etc. category. The revised form includes separate lines for bonds and leases, so these revenue items are excluded for FY 2012.

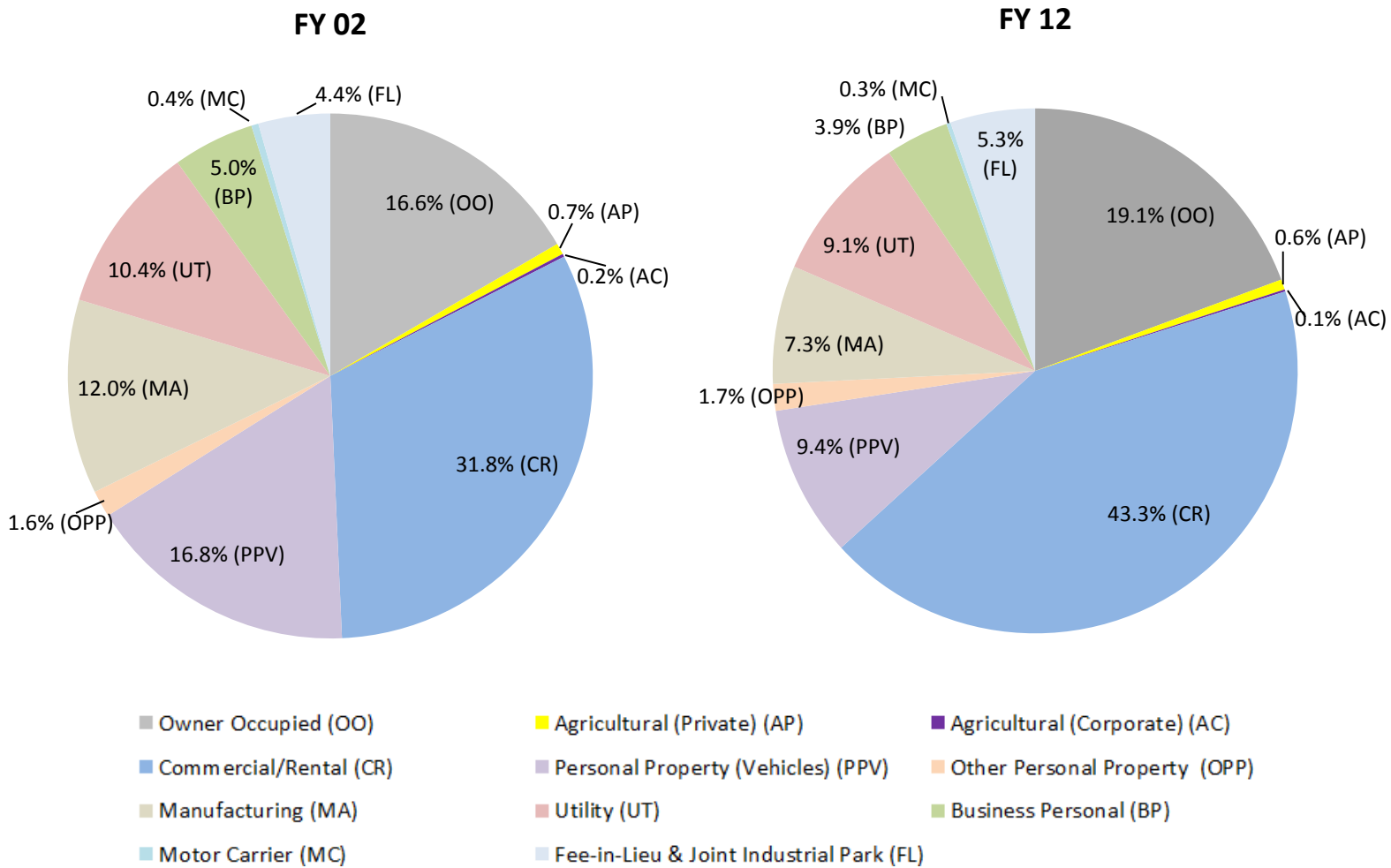
*Municipalities included above may vary by year.

SECTION 2: SOURCES OF PROPERTY TAX REVENUES

A. Local Government Property Tax Revenues

As noted on page 1, property taxes made up 37.6% of total revenues and was the largest source of revenue for local governments in FY 2012. The categories listed below are assessed at different rates. The following chart depicts the percentage of total property tax revenues accounted for by each major source of property tax revenue in FY 2002 and FY 2012.

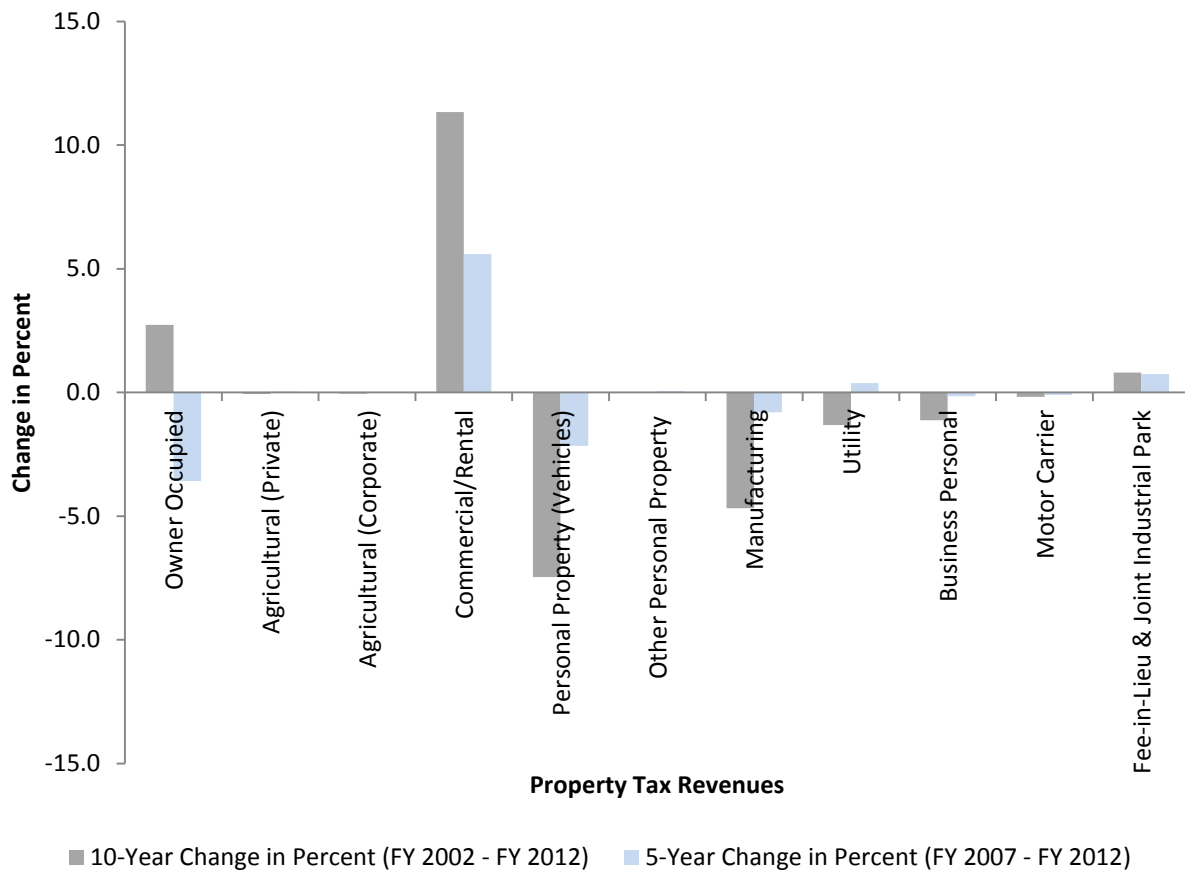
Sources of Property Tax Revenues for Local Governments



Commercial and rental property tax revenues experienced a significant increase from FY 2002 to FY 2012. Its share increased 11.5 percentage points from 31.8% in FY 2002 to 43.3% in FY 2012, nearly half of total property tax revenues. Also, due to a phase-down in the property tax assessment rate for personal vehicles, vehicle property tax decreased 7.4 percentage points in its share of total property tax revenues from FY 2002 to FY 2012. Manufacturing property tax revenues also declined in the ten-year period. From FY 2002 to FY 2012, its share dropped by 4.7 percentage points from 12.0% in FY 2002 to 7.3% in FY 2012.

The following chart depicts the shift in the percentage of property tax revenue derived from each major property tax revenue source for the ten-year period from FY 2002 to FY 2012 as well as the most recent five-year period of FY 2007 to FY 2012.

**Sources of Property Tax Revenues
Change in Percentage from
FY 2002 to FY 2012 and FY 2007 to FY 2012**



The table below depicts the percent change and dollar change of each property tax revenue source for the five-year period from FY 2002 to FY 2007 and the ten-year period from FY 2002 to FY 2012.

**Sources of Property Tax Revenues
Percent Change and Dollar Change
FY 2002 to 2007 and FY 2007 to 2012**

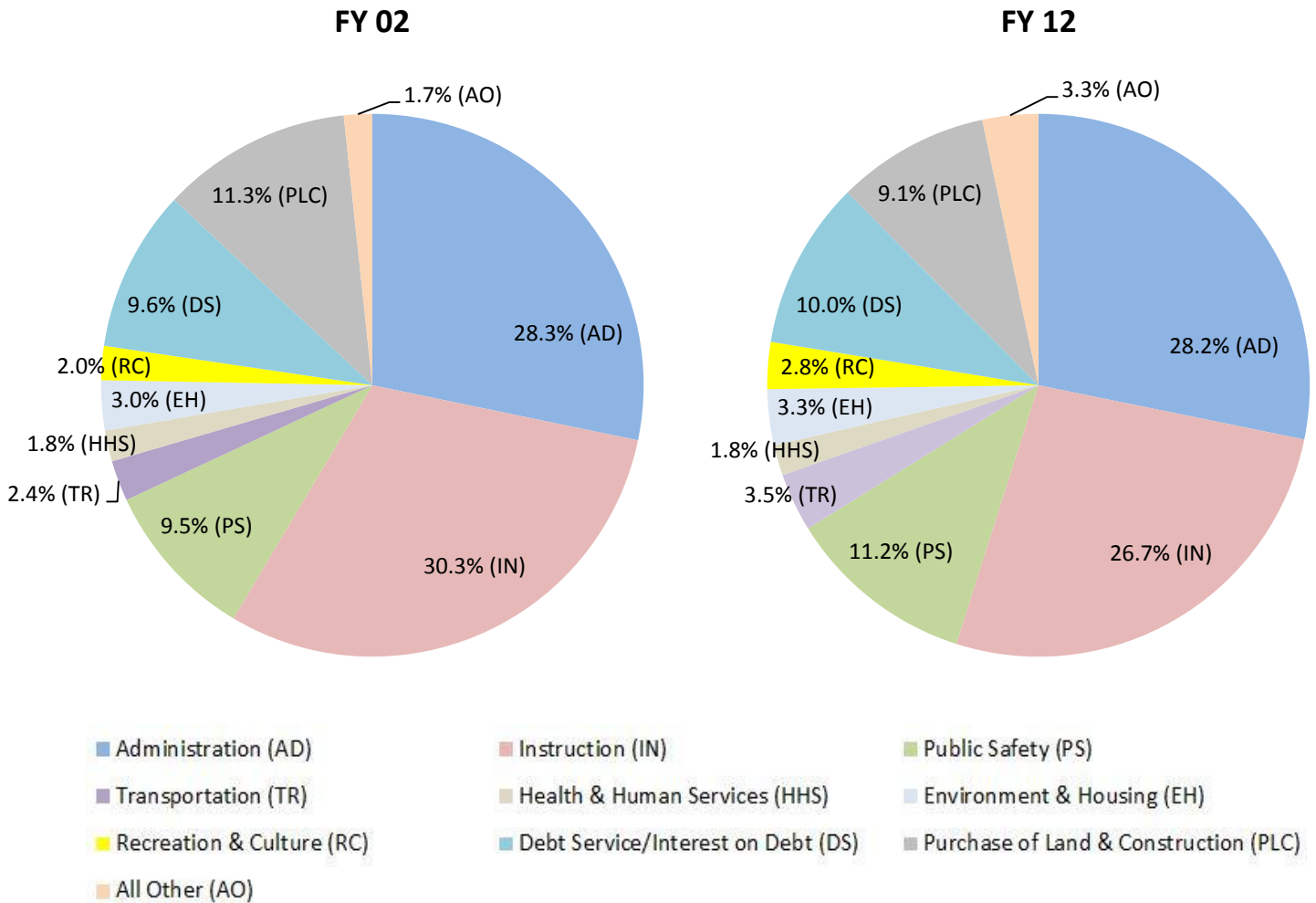
| Sources of Property Tax Revenue | Percent Change | Dollar Change | Percent Change | Dollar Change |
|-------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| | FY 2007 to FY 2012 | FY 2007 to FY 2012 | FY 2002 to FY 2012 | FY 2002 to FY 2012 |
| Owner Occupied | -4.7% | (\$44,898,598) | 77.5% | \$397,233,317 |
| Agricultural (Private) | 22.3% | \$5,506,458 | 42.2% | \$8,964,340 |
| Agricultural (Corporate) | 16.4% | \$878,434 | 9.8% | \$559,241 |
| Commercial/Rental | 32.0% | \$501,180,407 | 110.4% | \$1,083,415,576 |
| Personal Property (Vehicles) | -6.6% | (\$31,783,724) | -13.7% | (\$71,202,402) |
| Other Personal Property | 18.8% | \$12,493,118 | 55.4% | \$28,163,191 |
| Manufacturing | 3.5% | \$11,916,009 | -5.5% | (\$20,365,188) |
| Utility | 20.0% | \$72,704,411 | 35.7% | \$114,729,868 |
| Business Personal | 10.8% | \$18,201,329 | 20.5% | \$31,751,441 |
| Motor Carrier | -17.8% | (\$2,721,009) | -6.8% | (\$910,984) |
| Fee in Lieu & Joint Industrial Park | 34.0% | \$63,604,499 | 83.5% | \$114,116,396 |
| Total Property Tax Revenues | 14.6% | \$607,081,333 | 54.6% | \$1,686,454,795 |

SECTION 3: SOURCES OF SPENDING

A. Local Government Spending

The following chart depicts the percentage of total local government spending accounted for by each major expenditure category in FY 2002 and FY 2012.

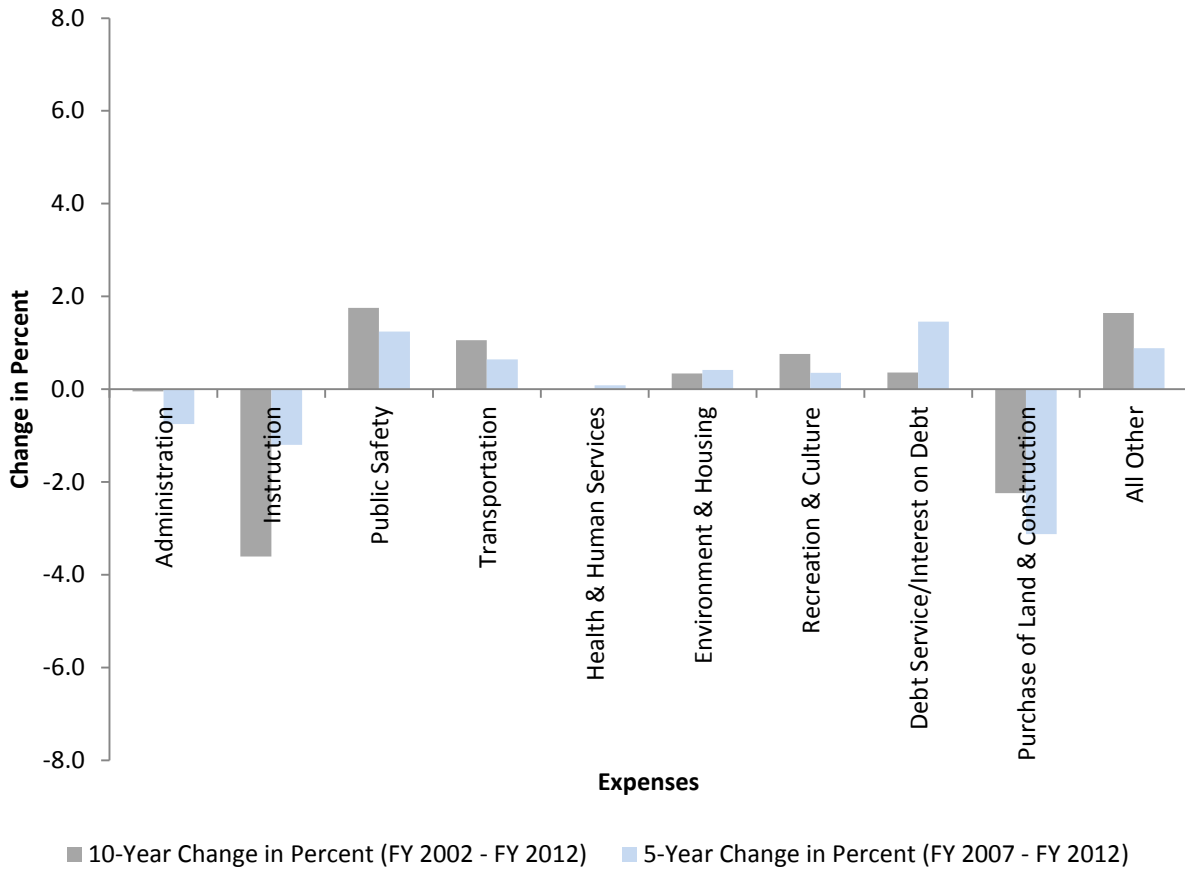
**Local Government Spending
Percentage of Total Spending**



In FY 2002, 30.3% of spending went to instruction and 28.3% to administration. In FY 2012, 26.7% of spending went to instruction and 28.2% to administration. Combined, their share decreased 3.7 percentage points from FY 2002 to FY 2012. Purchase of land and construction expenditures decreased by 2.2 percentage points in the ten-year period. Debt service spending rose by only 0.4 percentage points from FY 2002 to FY 2012.

The following chart depicts the shift in the percentage of local government spending derived from each major expense for the ten-year period from FY 2002 to FY 2012 as well as the most recent five-year period of FY 2007 to FY 2012.

**Local Government Spending
Change in Percentage from
FY 2002 to FY 2012 and FY 2007 to FY 2012**



The table below depicts the percent change and dollar change of each local government expense for the five-year period from FY 2002 to FY 2007 and the ten-year period from FY 2002 to FY 2012.

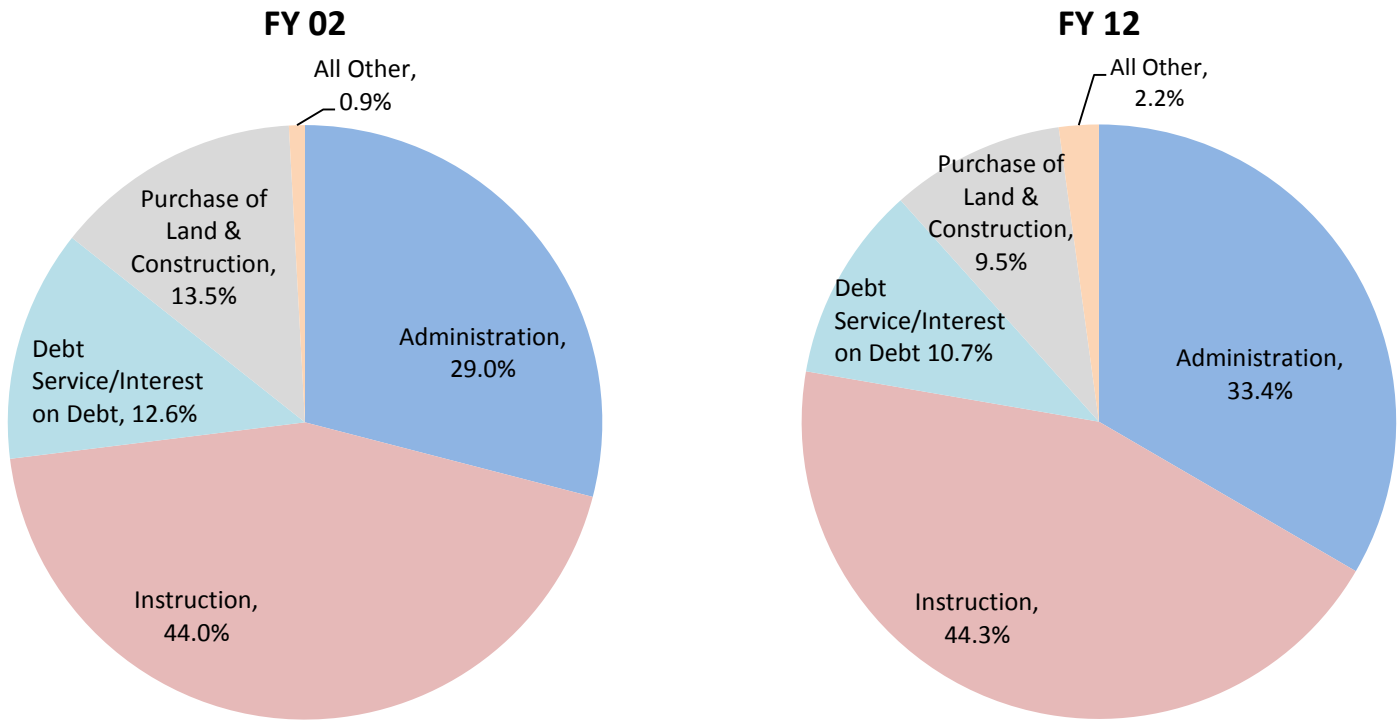
**Local Government Spending
Percent Change and Dollar Change
FY 2002 to 2007 and FY 2007 to 2012**

| Expenses | Percent Change | Dollar Change | Percent Change | Dollar Change |
|---------------------------------|-----------------------|------------------------|-----------------------|------------------------|
| | FY 2007 to FY 2012 | FY 2007 to FY 2012 | FY 2002 to FY 2012 | FY 2002 to FY 2012 |
| Administration | 8.7% | \$316,595,307 | 47.3% | \$1,270,848,944 |
| Instruction | 6.8% | \$237,736,344 | 30.0% | \$864,522,970 |
| Public Safety | 25.5% | \$320,911,458 | 74.9% | \$675,657,086 |
| Transportation | 36.8% | \$131,196,727 | 112.1% | \$257,838,127 |
| Health & Human Services | 17.1% | \$37,487,995 | 46.5% | \$81,667,706 |
| Environment & Housing | 27.5% | \$100,087,798 | 64.3% | \$181,734,651 |
| Recreation & Culture | 27.7% | \$84,882,019 | 102.9% | \$198,588,496 |
| Debt Service/Interest on Debt | 30.6% | \$329,189,883 | 53.1% | \$486,959,751 |
| Purchase of Land & Construction | -16.9% | (\$260,347,631) | 18.4% | \$198,567,052 |
| All Other | 52.0% | \$159,905,906 | 191.9% | \$307,326,019 |
| Total Expenses | 11.6% | \$1,457,645,806 | 47.6% | \$4,523,710,802 |

B. School District Spending

The following chart depicts the percentage of total school district spending accounted for by each major expenditure category in FY 2002 and FY 2012. The “All Other” category includes Health & Human Services, Recreation & Culture and Other.

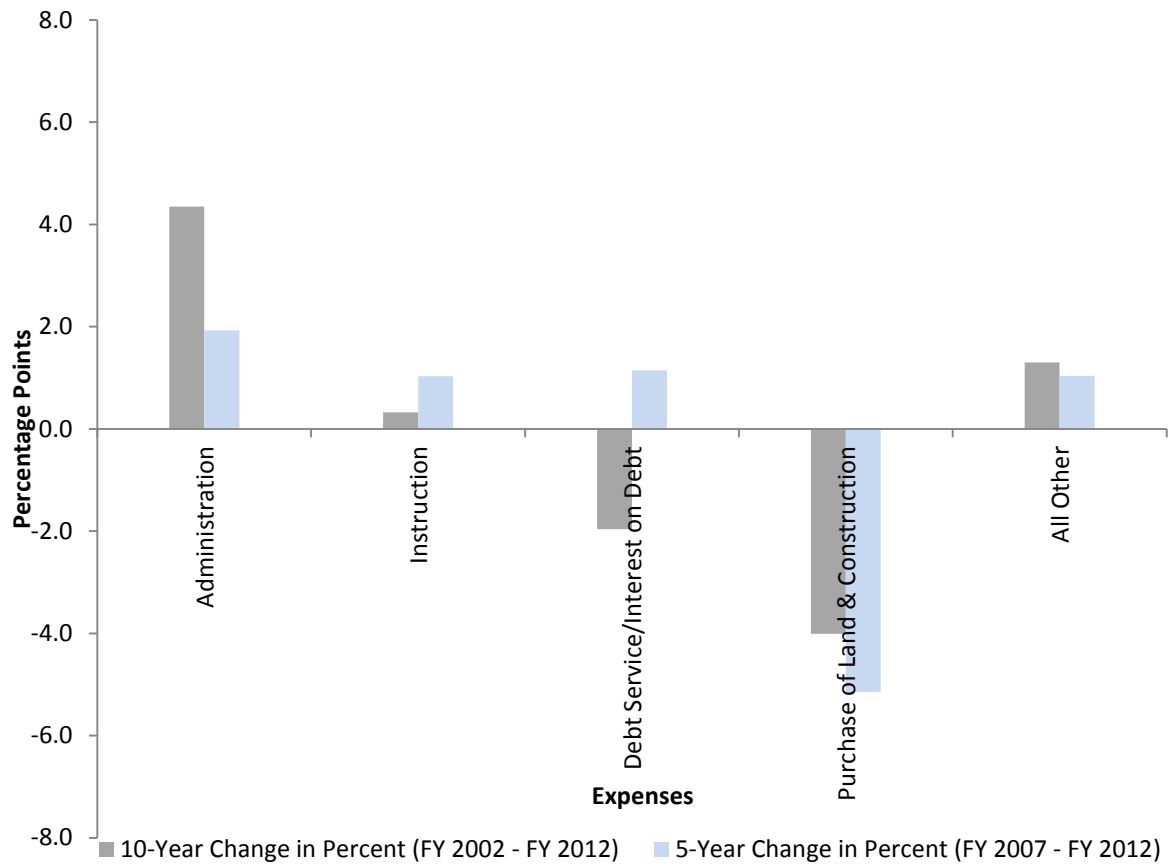
**School District Spending
Percentage of Total Spending**



Instruction, 44.3% of total school district expenditures in FY 2012, remained virtually flat increasing by 0.3 percentage points from FY 2002 to FY 2012. Spending by the school districts to repair and replace aging schools decreased by 4.0 percentage points in the ten-year period. Debt service spending dropped by 1.9 percentage points from FY 2002 to FY 2012. Administration expenses increased by 4.4 percentage points in the ten-year period.

The following chart depicts the shift in the percentage of school district spending derived from each major expense for the ten-year period from FY 2002 to FY 2012 as well as the most recent five-year period of FY 2007 to FY 2012.

**School District Spending
Change in Percentage from
FY 2002 to FY 2012 and FY 2007 to FY 2012**



The table below depicts the percent change and dollar change of each school district expense for the five-year period from FY 2002 to FY 2007 and the ten-year period from FY 2002 to FY 2012. The “All Other” category includes health & human services, recreation & culture, and other.

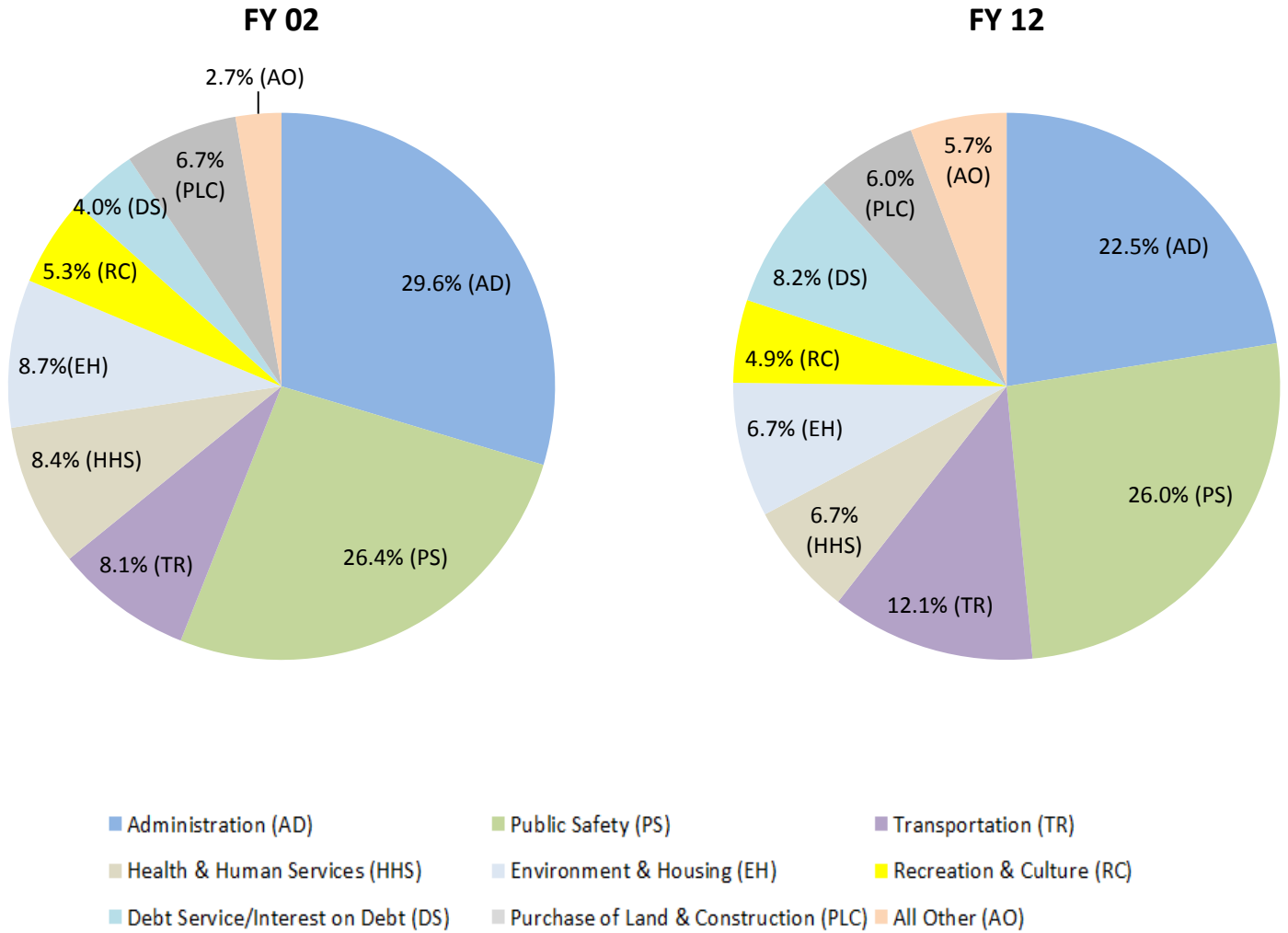
**School District Spending
Percent Change and Dollar Change
FY 2002 to 2007 and FY 2007 to 2012**

| Expenses | Percent Change | Dollar Change | Percent Change | Dollar Change |
|---------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | FY 2007 to FY 2012 | FY 2007 to FY 2012 | FY 2002 to FY 2012 | FY 2002 to FY 2012 |
| Administration | 10.7% | \$272,497,924 | 48.4% | \$920,114,643 |
| Instruction | 6.8% | \$237,736,344 | 30.0% | \$864,522,970 |
| Debt Service/Interest on Debt | 16.9% | \$130,027,522 | 9.0% | \$74,464,544 |
| Purchase of Land & Construction | -32.4% | (\$383,944,701) | -9.4% | (\$82,544,122) |
| All Other | 100.6% | \$91,755,644 | 222.4% | \$126,186,007 |
| Total Expenses | 4.3% | \$348,072,733 | 29.1% | \$1,902,744,042 |

C. County Spending

The following chart depicts the percentage of total county spending accounted for by each major expenditure category in FY 2002 and FY 2012.

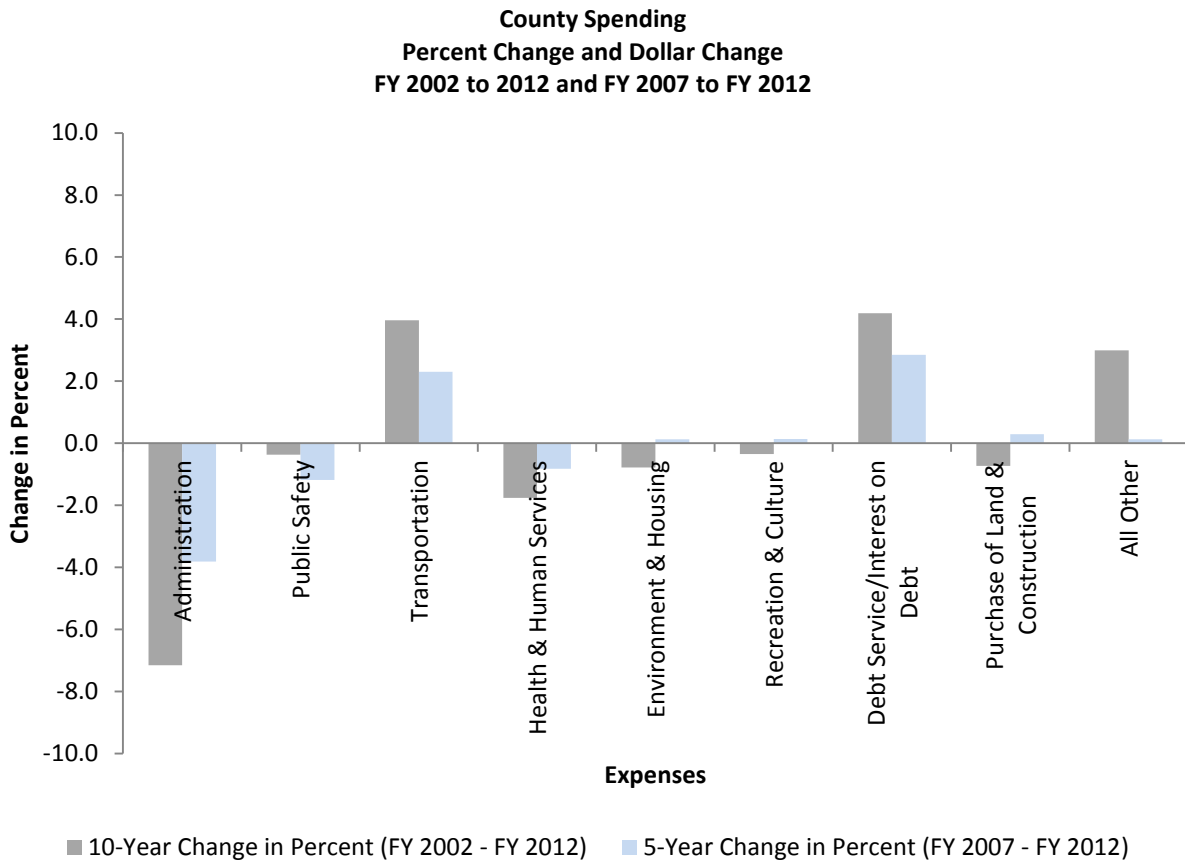
**County Spending
Percentage of Total Spending**



Administration and public safety expenses represented half of municipal spending in FY 2002 and FY 2012. Administration, 29.6% of expenses in FY 2002, decreased by 7.1 percentage points in FY 2012. Public safety expenses remained almost flat in the ten-year period, as its share declined by 0.4 percentage points. Debt service expenses, however, rose by 4.2 percentage points from FY 2002 to FY 2012.

The following chart depicts the shift in the percentage of county spending derived from each major expenditure category for the ten-year period from FY 2002 to FY 2012 as well as the most recent five-year period of FY 2007 to FY 2012.

**County Spending
Change in Percentage from
FY 2002 to FY 2012 and FY 2007 to FY 2012**



The table below depicts the percent change and dollar change of each county expense for the five-year period from FY 2002 to FY 2007 and the ten-year period from FY 2002 to FY 2012.

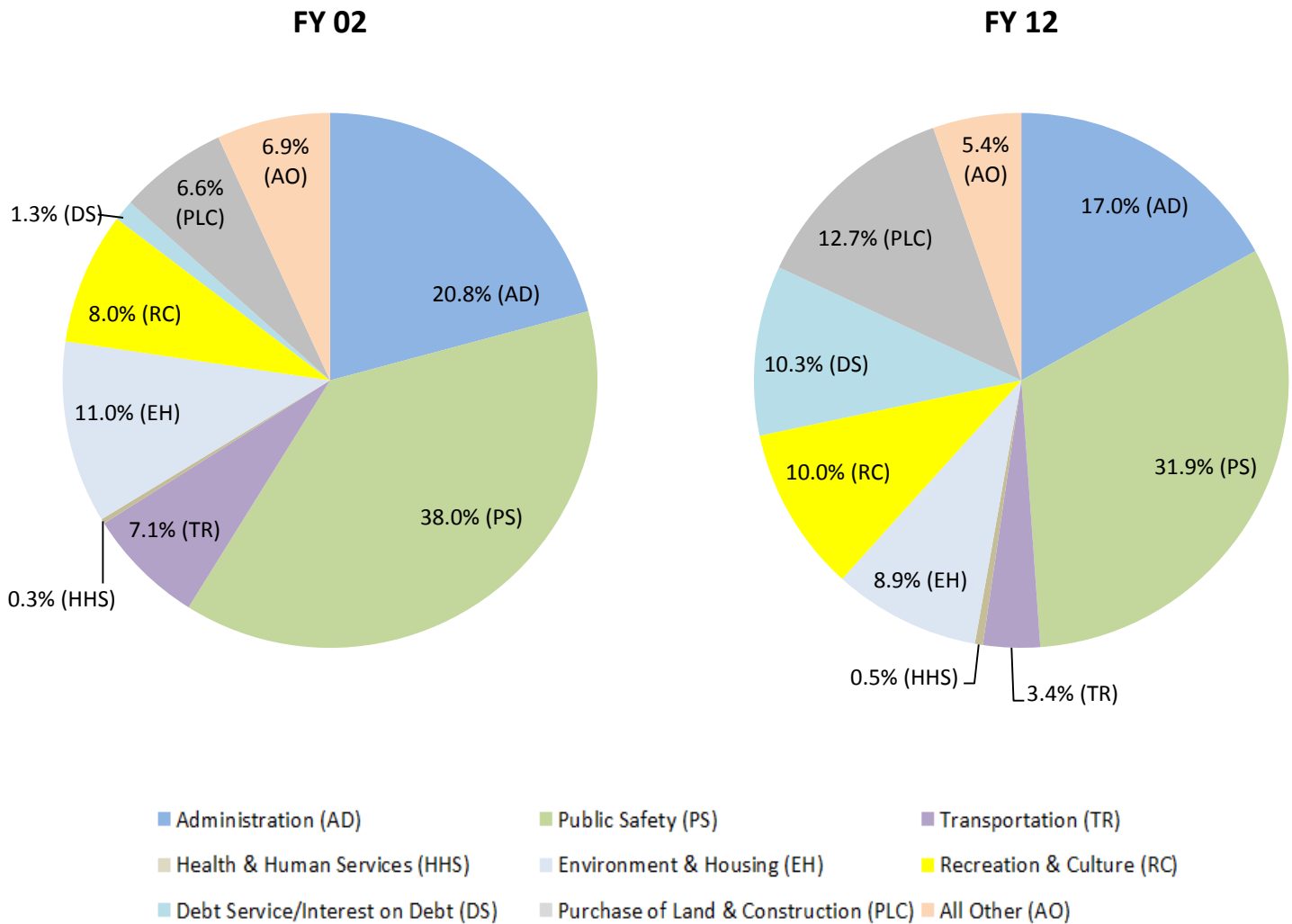
**County Spending
Percent Change and Dollar Change
FY 2002 to 2007 and FY 2007 to 2012**

| Expenses | Percent Change | Dollar Change | Percent Change | Dollar Change |
|---------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | FY 2007 to FY 2012 | FY 2007 to FY 2012 | FY 2002 to FY 2012 | FY 2002 to FY 2012 |
| Administration | 9.2% | \$65,116,911 | 35.9% | \$203,598,450 |
| Public Safety | 22.2% | \$161,772,196 | 76.7% | \$386,855,930 |
| Transportation | 57.9% | \$151,735,369 | 166.6% | \$258,621,971 |
| Health & Human Services | 13.7% | \$27,587,780 | 41.9% | \$67,617,489 |
| Environment & Housing | 29.8% | \$62,529,608 | 63.2% | \$105,557,764 |
| Recreation & Culture | 31.5% | \$40,186,893 | 67.3% | \$67,564,251 |
| Debt Service/Interest on Debt | 95.3% | \$137,687,475 | 265.3% | \$204,863,557 |
| Purchase of Land & Construction | 34.4% | \$52,217,155 | 59.6% | \$76,250,058 |
| All Other | 30.5% | \$45,650,309 | 278.1% | \$143,522,587 |
| Total Expenses | 27.8% | \$744,483,696 | 79.2% | \$1,514,452,057 |

D. Municipal Spending

The following chart depicts the percentage of total municipal spending accounted for by each major expenditure category in FY 2002 and FY 2012.

**Municipal Spending
Percentage of Total Spending**

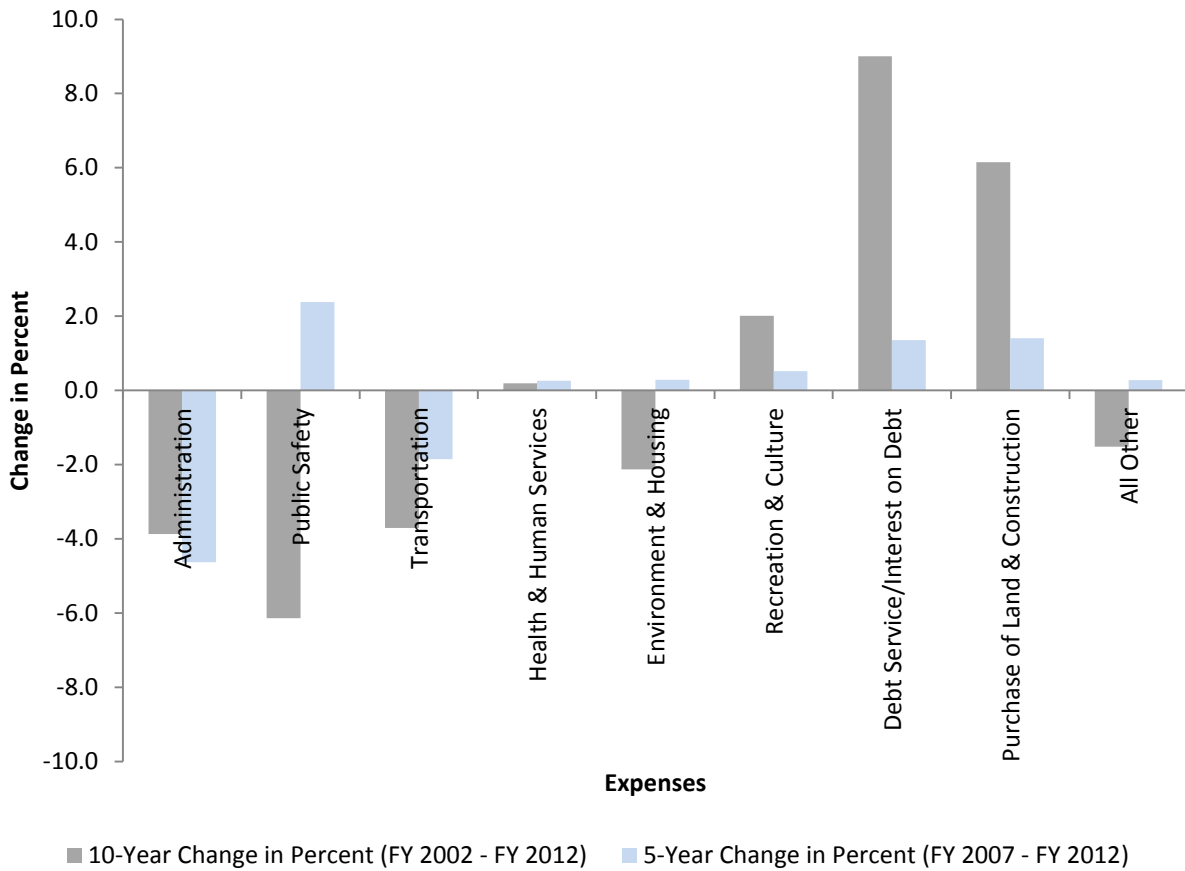


Public safety, a large expense for municipalities, decreased significantly by 6.1 percentage points from FY 2002 to FY 2012. Debt service expenses rose 9.0 percentage points from FY 2002 to FY 2012. Spending on land acquisition and construction also increased significantly. From FY 2002 to FY 2012, its share increased by 6.1 percentage points.

*Municipalities included above may vary by year.

The following chart depicts the shift in the percentage of municipal spending derived from each major expenditure category for the ten-year period from FY 2002 to FY 2012 as well as the most recent five-year period of FY 2007 to FY 2012.

**Municipal Spending
Change in Percentage from
FY 2002 to FY 2012 and FY 2007 to FY 2012**



*Municipalities included above may vary by year.

The table below depicts the percent change and dollar change of each municipal expense for the five-year period from FY 2002 to FY 2007 and the ten-year period from FY 2002 to FY 2012.

**Municipal Spending
Percent Change and Dollar Change
FY 2002 to 2007 and FY 2007 to 2012**

| Expenses | Percent Change | Dollar Change | Percent Change | Dollar Change |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | FY 2007 to FY 2012 | FY 2007 to FY 2012 | FY 2002 to FY 2012 | FY 2002 to FY 2012 |
| Administration | -5.4% | (\$21,019,528) | 67.4% | \$147,135,851 |
| Public Safety | 30.1% | \$159,139,262 | 72.5% | \$288,801,156 |
| Transportation | -21.7% | (\$20,538,642) | -1.0% | (\$783,844) |
| Health & Human Service | 162.4% | \$6,411,697 | 242.4% | \$7,335,271 |
| Environment & Housing | 24.4% | \$37,558,190 | 65.9% | \$76,176,887 |
| Recreation & Culture | 27.0% | \$45,756,118 | 157.4% | \$131,661,259 |
| Debt Service/Interest on Debt | 38.6% | \$61,474,886 | 1573.7% | \$207,631,650 |
| Purchase of Land & Construction | 35.3% | \$71,379,915 | 298.1% | \$204,861,116 |
| All Other | 27.5% | \$24,927,480 | 60.8% | \$43,695,357 |
| Total Expenses | 20.4% | \$365,089,377 | 105.6% | \$1,106,514,703 |

*Municipalities included above may vary by year.