POPULAR ANNUAL FINANCIAL REPORT *for* THE COUNTY *of* GREENVILLE, SOUTH CAROLINA

*Fiscal year ended June 30, 2017*

Staunton Bridge gymnasium opened to the public in 2017. The 8,647 square foot all-purpose gym and meeting area provides a variety of recreation opportunities, including after school and summer programs, open gym, meeting space, social activities and much more.

# Letter *to the* Citizens

Dear Citizens,

At Greenville County we are honored to be "…at your service." Our mission is to provide quality public service to all citizens of the County. Proper budgeting and financial management allows Greenville County to achieve and exceed this goal while being good stewards of taxpayer dollars.

Greenville County government takes great pride in our transparency and accountability. That is why I am pleased to present the Popular Annual Financial Report (PAFR). The purpose of the PAFR is to share our financial story with citizens in an easy-to-read format.

The County also prepares a Comprehensive Annual Financial Report (CAFR) which provides greater detail of the County's finances. We invite you to visit our website www.greenvillecounty.org to view the CAFR, Operating and Capital Budget and other financial information provided to citizens of Greenville County.

Greenville County continues to meet the highest standards of financial reporting and I am honored to share this information with you – the citizens we proudly serve.
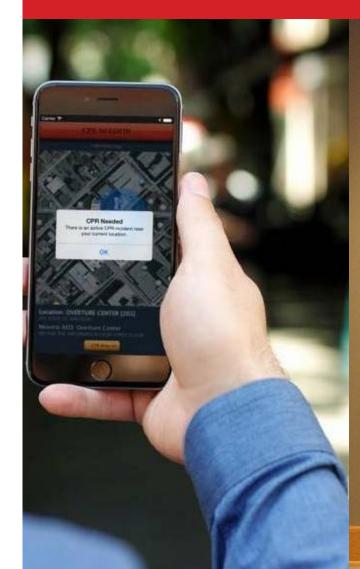
Sincerely,

Joseph Kernell
Greenville County Administrator

## Interesting Fact:

The Greenville Area Development Corporation was established by Greenville County Council to promote and enhance the economic growth and development of Greenville County. Since its founding in 2001, GADC efforts have resulted in the creation of more than 23,000 new jobs and more than $4 billion in capital investment in Greenville County, SC.

**Greenville County EMS has earned Mission Lifeline Gold Plus Status from the American Heart Association (AHA) in recognition of continued achievements in pre-hospital care of cardiac/STEMI patients. The County has also successfully launched PulsePoint, a smartphone app that engages citizens in providing lifesaving assistance to victims of sudden cardiac arrest.**



LEARN CPR.
GET THE APP.
SAVE A LIFE.

PulsePoint

BE A LIFE SAVER

# Greenville County Government

Greenville County provides a full range of government services, including law enforcement, judicial system, health services, social services, emergency medical transport, infrastructure construction and maintenance, animal control, comprehensive planning, and more.

The County is committed to open, accountable government, and provides information at the highest possible level of transparency. The County's award-winning website now features easily accessible, front page "Financial Online Accountability" and "Find Your Representative" tools that enable citizens to find the most up to date information on who their elected leaders are and what they are doing.

To further provide citizens with accessible and convenient means of communication, Greenville County provides up-to-date information and opportunity for an open community forum through various social media platforms. Messages shared through County social media platforms are able to reach more than 86,000 community members each day.

Government Finance Officers Association
Certificate of
Achievement
for Excellence
in Financial
Reporting
Presented to
**Greenville County
South Carolina**
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
**June 30, 2016**

Executive Director/CEO

**f**  @Greenville County, SC    **t**  @GvlCounty    **▶**  @GreenvilleCountySC

**www.GreenvilleCounty.org**

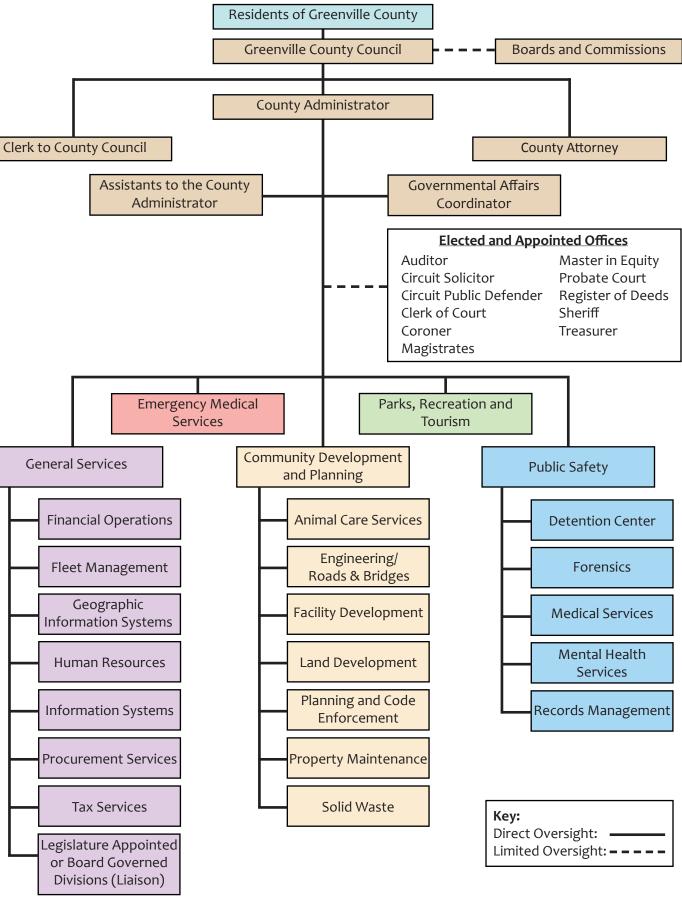| | | | |
|---|---|---|---|
| **Animal Control** (864) 467-7595 | **Homestead Exemption** (864) 467-7300 | **Planning & Code Enforcement** (864) 467-7090 | **Sheriff** (864) 467-5100 |
| **Business Registration** (864) 467-7300 | **Hospitality Tax Payments** (864) 467-7567 | **Probate Court** (864) 467-7170 | **Recycling** (864) 243-9672 |
| **Clerk of Court** (864) 467-8551 | **Human Relations** (864) 467-7095 | **Procurement** (864) 467-7200 | **Veteran's Affairs** (864) 467-7230 |
| **Detention Center** (864) 467-2330 | **Legal Residence Est.** (864) 467-7300 | **Property Tax Payments** (864) 467-7050 | **Voter Registration** (864) 467-7250 |
| **Economic Development** (864) 235-2008 | **Mobile Home Permits** (864) 467-7300 | **Real Property Values** (864) 467-7300 | |
| **EMS** (864) 467-7005 | **Parks, Recreation & Tourism** (864) 288-6470 | **Redevelopment Authority** (864) 242-9801 | |
| **Engineering** (864) 467-7016 | **Permits** (864) 467-7060 | **Register of Deeds** (864) 467-7240 | |

## Greenville County Council

*The 12-member, single district, Greenville County Council is the legislative and policy making body for the government. They appoint the county administrator, who is responsible for executing day-to-day operations.*

**(864) 467-7115**

# County *of* Greenville Organizational Chart



Residents of Greenville County
Greenville County Council --- Boards and Commissions
County Administrator
Clerk to County Council
County Attorney
Assistants to the County Administrator
Governmental Affairs Coordinator

**Elected and Appointed Offices**

| | |
|---|---|
| Auditor | Master in Equity |
| Circuit Solicitor | Probate Court |
| Circuit Public Defender | Register of Deeds |
| Clerk of Court | Sheriff |
| Coroner | Treasurer |
| Magistrates | |

Emergency Medical Services
Parks, Recreation and Tourism

**General Services**
- Financial Operations
- Fleet Management
- Geographic Information Systems
- Human Resources
- Information Systems
- Procurement Services
- Tax Services
- Legislature Appointed or Board Governed Divisions (Liaison)

**Community Development and Planning**
- Animal Care Services
- Engineering/ Roads & Bridges
- Facility Development
- Land Development
- Planning and Code Enforcement
- Property Maintenance
- Solid Waste

**Public Safety**
- Detention Center
- Forensics
- Medical Services
- Mental Health Services
- Records Management

**Key:**
Direct Oversight: ———
Limited Oversight: - - - - -

# about Greenville County

Greenville County has become internationally known for having big city amenities coupled with small-town charm and hospitality. With more than 490,000 full-time residents, Greenville County is South Carolina's most populated county. Considered the "economic engine" of the region, the County has an unemployment rate (3.7%) that is below both state and national averages. More than 40 Fortune 500 companies, 155 headquarter operations, and 650 national and international manufacturers do business from within County borders. Framed by the incredible scenic beauty of the rolling foothills of the Blue Ridge Mountains, Greenville County is home to proud communities rich with character and tradition, including award-winning Greenville, which Forbes Magazine called one of "America's Top Ten Downtowns." An inviting place with a mild climate, exceptional health care, and award winning schools, Greenville County offers an unmatched quality of life.





## A Look at Greenville County:

| 30,000 | Average Travel Time to Work | $51,595 |
|--------|------------------------------|---------|
| Veterans Living in the County | 21 min. | Median Household Income |

### Demographics:

| 68% | 18% | 10% | 4% |
|-----|-----|-----|-----|
| White | Black | Latino | Other |

| 23% | 15% |
|-----|-----|
| Age 18 or Younger | Age 65 or Older |





*The County's support of public transportation has allowed Greenlink to continue to grow and expand its services. Greenlink now features 11 fixed routes to destinations all across Greenville County. Those busses are accessible for mobility devices and are equipped with a bike rack.*

# Summary *of* Financial Information

The County's Comprehensive Annual Financial Report (CAFR) is presented in accordance with generally accepted accounting principles (GAAP). The presentation of this report differs from GAAP because the data presented is only for the primary government which includes all Greenville County governmental functions. The Greenville County Redevelopment Authority and the Greenville County Library System are excluded.

Governmental activities of Greenville County include the general government, public safety, highways and streets, economic development, judicial services, health and welfare, and culture and recreation. Governmental activities generally are financed through taxes and intergovernmental revenues.

Business-type activities include solid waste disposal, storm water quality and control, and the parking facility. These activities are intended to recover all or a significant portion of their costs through user fees and charges.

## Balance Sheet

More formally referred to as the Statement of Net Position (assets minus liabilities), the balance sheet reflects Greenville County's strong financial position.

### 2017 Balance Sheet

| | Governmental Activities | | Business-type Activities | |
|---|---|---|---|---|
| ASSETS | 2017 | 2016 | 2017 | 2016 |
| Current and other assets | $119,250,464 | $132,629,806 | $16,053,466 | $17,446,560 |
| Capital assets | 513,870,632 | 508,890,232 | 26,066,629 | 25,877,972 |
| Deferred outflow - unamortized amount on refundings | 6,590,458 | 6,140,105 | | |
| Deferred outflow - pensions | 36,154,611 | 17,885,326 | 1,023,389 | 522,094 |
| **Total assets & deferred outflows of resources** | **675,866,165** | **665,545,469** | **43,143,484** | **43,846,626** |
| | | | | |
| LIABILITIES | | | | |
| Long-term liabilities | 360,678,346 | 343,948,106 | 12,154,722 | 11,121,931 |
| Other liabilities | 19,993,707 | 17,576,769 | 2,717,753 | 773,567 |
| Deferred inflow - pensions | 337,922 | 216,591 | 11,312 | 6,050 |
| **Total liabilities & deferred inflows of resources** | **381,009,975** | **361,741,466** | **14,883,787** | **11,901,548** |
| **Total net position** | **$ 294,856,190** | **$303,804,003** | **$28,259,697** | **$31,945,078** |

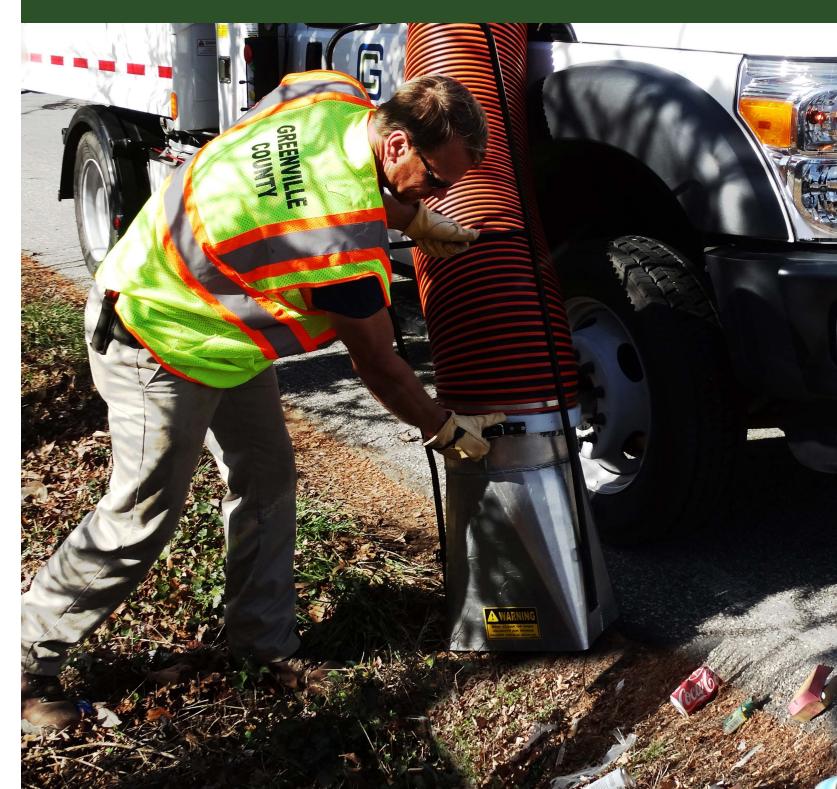## Explanations *Of* Major Fluctuations:

The decrease in net position for the governmental activities is primarily due to an increase in net pension liability which was partially offset by a decrease in other long-term liabilities. A slight increase in accounts payable at year-end contributed to the decrease in net position for the business type activities.

*Greenville County's Litter Ends Here program provides citizens with the "litter tracker app" which gives users a way to easily report problem areas to our litter team. Litter crews have used the county's two litter vaccum trucks to collect more than 110,000 pounds of litter from our roads in less than one year.*

# Functions *of* Government

## Income Statement

The County's income statement, referred to as the Statement of Activities, reports all financial activity during the fiscal year.

| | Governmental Activities | | Business-type Activities | |
|---|---|---|---|---|
| | 2017 | 2016 | 2017 | 2016 |
| REVENUES | | | | |
| Property taxes | $122,628,060 | $112,255,919 | $ 3,862,734 | $ 3,848,588 |
| Charges for services | 51,344,193 | 49,702,298 | 14,820,372 | 14,647,795 |
| Grants and contributions | 34,876,160 | 18,740,962 | – | – |
| Intergovernmental | 29,049,660 | 29,522,948 | – | – |
| Hospitality tax | 8,370,027 | 8,208,598 | – | – |
| Other revenue | 9,900,554 | 8,944,861 | 153,129 | 173,024 |
| Donated land held for resale | - | 5,931,604 | – | – |
| **Total revenues** | **256,168,654** | **233,307,190** | **18,836,235** | **18,669,407** |
| | | | | |
| EXPENSES | | | | |
| Administration services | 8,115,891 | 2,624,799 | – | – |
| General services | 30,111,087 | 19,027,592 | – | – |
| Parks, recreation and tourism | 22,166,044 | 15,761,874 | – | – |
| Emergency Medical Services | 20,399,462 | 19,221,506 | – | – |
| Public safety | 40,696,900 | 32,078,269 | – | – |
| Judicial services | 26,826,780 | 24,874,958 | – | – |
| Community development and planning | 41,722,579 | 55,083,718 | – | – |
| Fiscal services | 3,072,469 | 2,851,492 | – | – |
| Law enforcement services | 55,049,513 | 48,991,466 | – | – |
| Boards, commissions & others | 13,044,724 | 9,629,052 | – | – |
| Interest and fiscal charges | 4,640,872 | 5,325,377 | – | – |
| Pass through bond proceeds | – | – | – | – |
| Solid waste | – | – | 14,157,460 | 9,146,259 |
| Storm water | – | – | 7,584,263 | 7,959,604 |
| Parking facility | – | – | 50,039 | 119,677 |
| **Total expenses** | **265,846,321** | **235,470,103** | **21,791,762** | **17,225,540** |
| | | | | |
| Increase (decrease) in net position | (9,677,667) | (2,162,913) | (2,955,527) | 1,443,867 |
| Transfers in/out | 729,854 | 247,050 | (729,854) | (247,050) |
| | | | | |
| CHANGE IN NET POSITION | (8,947,813) | (1,915,863) | (3,685,381) | 1,196,817 |
| Net Position - Beginning | 303,804,003 | 305,719,866 | 31,945,078 | 30,748,261 |
| **Net position – Ending** | **$294,856,190** | **$303,804,003** | **$28,259,697** | **$ 31,945,078** |

## Explanations *Of* Major Fluctuations:

The overall decrease in net position of governmental activities is mostly due to an increase in general services, public safety and law enforcement expenses which were partially offset by increases in property tax and grants/contribution revenue. The overall decrease in the net position of the business-type activities is mainly due to an increase in expenditures for the solid waste division.
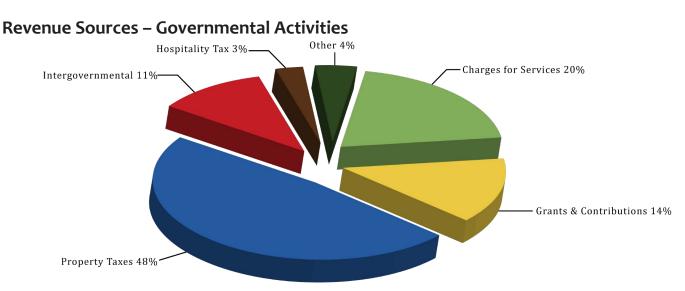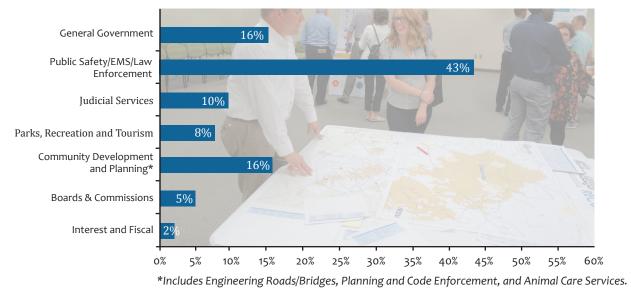


*The South Carolina Association of Counties awarded Greenville County the 2017 Barrett-Lawrimore Memorial Regional Cooperation Award for an innovative partnership in creating Imap, a dynamic interactive online map that connects citizens with essential human services within the County. Imap's vetted and reliable information is used by citizens to access food, housing, health care, education, recreation and more.*
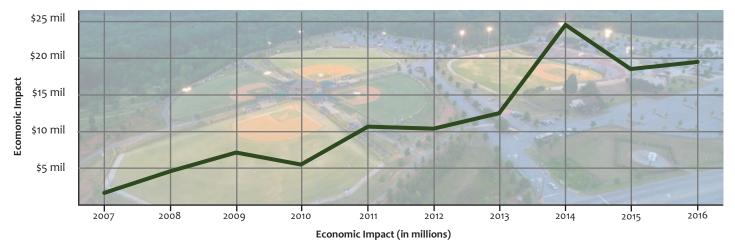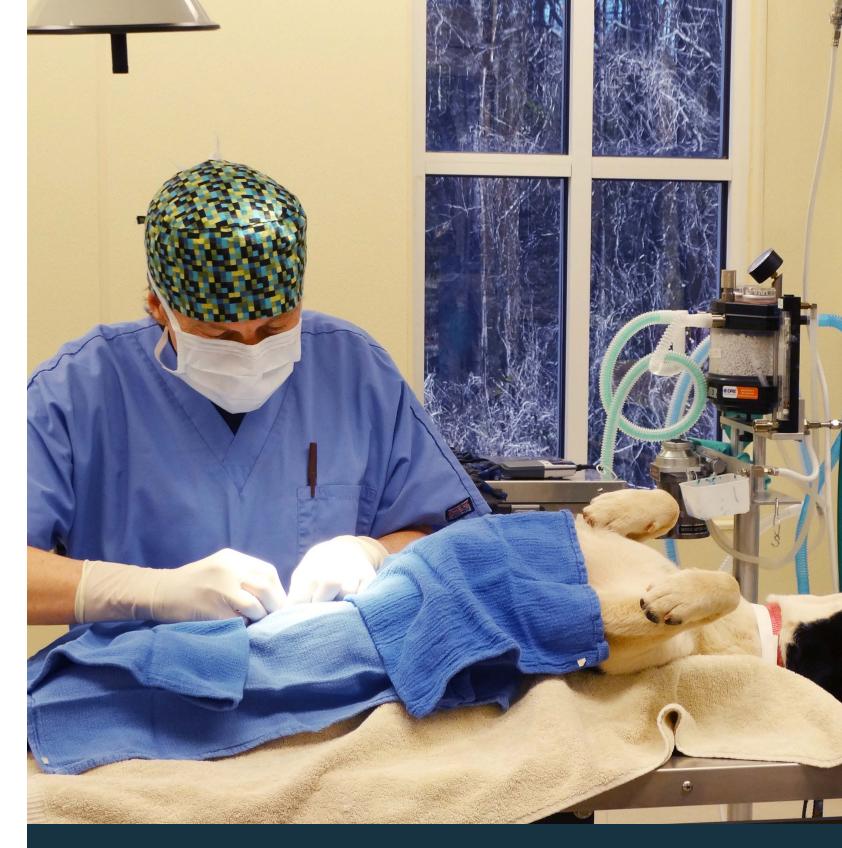
## Revenue Sources – Governmental Activities



- Hospitality Tax 3%
- Other 4%
- Intergovernmental 11%
- Charges for Services 20%
- Grants & Contributions 14%
- Property Taxes 48%

## Expenses – Governmental Activities



| Category | Percent |
|---|---|
| General Government | 16% |
| Public Safety/EMS/Law Enforcement | 43% |
| Judicial Services | 10% |
| Parks, Recreation and Tourism | 8% |
| Community Development and Planning* | 16% |
| Boards & Commissions | 5% |
| Interest and Fiscal | 2% |

*Includes Engineering Roads/Bridges, Planning and Code Enforcement, and Animal Care Services.*

## Economic Impact of Sports Tourism

Greenville County hosts and supports sporting events that bring thousands of visitors to our area each year. Their spending creates jobs, helps businesses grow, and provides tax dollars that help build and support recreation amenities used year round by residents and guests.



Economic Impact (in millions) — 2007–2016



In 2017, Greenville County Animal Care launched a program to offer free spay/neuter surgery for large breed dogs, available to all residents of Greenville County. This program, which has already served more than 200 pet owners, is part of Animal Care's greater initiative to build a no-kill community for animals.