

Statistical Section (Unaudited)

The information in this section is not covered by the Independent Auditor's Report, but is presented as supplemental data for the benefit of the readers of the Comprehensive Annual Financial Report. The objectives of the statistical section information are to provide financial statement users with additional detailed information as a context for understanding what the information in the basic financial statements, notes to the basic financial statements, required supplementary information and other supplementary data says about the County's overall financial health.

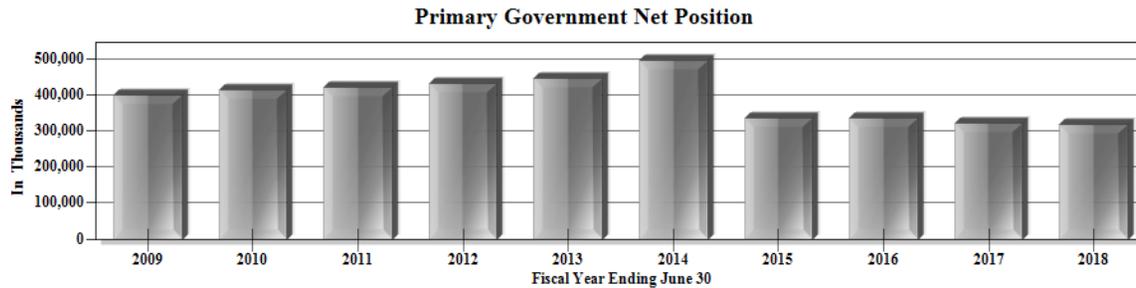
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Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

GREENVILLE COUNTY, SOUTH CAROLINA

Net Position by Component Last Ten Fiscal Years (accrual basis of accounting) (amounts expressed in thousands)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Net investment in capital assets	\$ 348,370	\$ 367,560	\$ 386,739	\$ 405,079	\$ 392,919	\$ 440,233	\$ 440,553	\$ 443,004	\$ 456,393	\$ 469,314
Restricted	1,532	5,853	20,518	15,001	16,298	42,804	44,344	39,649	37,457	41,121
Unrestricted (deficit)	27,202	23,469	(7,173)	(14,421)	4,339	(17,242)	(179,177)	(178,849)	(198,994)	(215,642)
Total governmental activities net position	\$ 377,104	\$ 396,882	\$ 400,084	\$ 405,659	\$ 413,556	\$ 465,795	\$ 305,720	\$ 303,804	\$ 294,856	\$ 294,793
Business-type activities										
Net investment in capital assets	\$ 19,502	\$ 19,955	\$ 20,775	\$ 21,155	\$ 22,563	\$ 23,456	\$ 24,851	\$ 25,878	\$ 26,067	\$ 27,298
Unrestricted (deficit)	4,060	275	3,743	6,714	10,520	10,319	5,897	6,067	2,193	(2,019)
Total business-type activities net position	\$ 23,562	\$ 20,230	\$ 24,518	\$ 27,869	\$ 33,083	\$ 33,775	\$ 30,748	\$ 31,945	\$ 28,260	\$ 25,279
Primary Government										
Net investment in capital assets	\$ 367,872	\$ 387,515	\$ 407,514	\$ 426,234	\$ 415,482	\$ 463,689	\$ 465,404	\$ 468,882	\$ 482,458	\$ 496,612
Restricted	1,532	5,853	20,518	15,001	16,298	42,804	44,344	39,649	37,457	41,121
Unrestricted (deficit)	31,262	23,744	(3,430)	(7,707)	14,859	(6,923)	(173,280)	(172,782)	(196,800)	(217,662)
Total Primary Government Net Position	\$ 400,666	\$ 417,112	\$ 424,602	\$ 433,528	\$ 446,639	\$ 499,570	\$ 336,468	\$ 335,749	\$ 323,115	\$ 320,071



Note: The decrease in unrestricted net position for the primary government in fiscal year 2015 is due to the implementation of GASB 68, Accounting and Financial Reporting for Pensions. The decrease in unrestricted net position for the primary government in fiscal year 2018 is due to the implementation of GASB 75, Accounting and Financial Reporting for Post-Employment Benefits other than Pensions.

GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Net Position Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities:										
Administrative services	\$ 2,399,675	\$ 2,578,753	\$ 2,234,779	\$ 2,667,770	\$ 2,140,029	\$ 2,442,084	\$ 2,546,428	\$ 2,624,799	\$ 8,115,891	\$ 2,769,996
General services	25,384,898	16,472,246	18,746,322	17,414,409	15,399,546	16,224,411	16,539,097	19,027,592	30,111,087	25,395,734
Emergency medical services	15,033,740	14,980,990	15,480,658	15,978,942	17,007,397	17,666,885	17,907,654	19,221,506	20,399,462	21,556,499
Community development and planning	31,611,620	29,841,965	34,052,980	32,454,237	35,490,126	37,487,453	41,236,324	55,083,718	41,722,579	47,365,611
Parks, recreation & tourism	-	-	-	-	-	14,551,645	15,982,659	15,761,874	22,166,044	17,032,959
Public safety	27,802,191	27,527,626	26,346,815	27,683,691	27,651,126	29,787,858	31,730,942	32,078,269	40,696,900	42,112,319
Judicial services	20,254,482	20,586,844	20,693,430	21,376,123	22,110,560	23,107,069	23,822,094	24,874,958	26,826,780	27,619,180
Fiscal services	2,364,635	2,383,885	2,464,053	2,479,827	2,574,458	2,689,263	2,801,313	2,851,492	3,072,469	3,170,014
Law enforcement services	38,581,975	39,756,880	39,938,588	42,411,530	43,535,553	46,260,634	47,333,376	48,991,466	55,049,513	54,201,332
Boards, commissions & others	19,295,645	17,916,255	14,213,152	12,984,648	12,728,988	9,362,031	9,722,839	9,629,052	13,044,724	11,032,722
Pass through bond funding	-	-	14,707,288	5,615,000	-	2,207,005	-	-	-	-
Interest and fiscal charges	8,005,747	7,962,583	6,312,126	7,391,141	7,949,859	5,697,930	5,681,855	5,325,377	4,640,872	4,288,178
Total governmental activities expenses	190,734,608	180,008,027	195,190,191	188,457,318	186,587,642	207,484,268	215,304,581	235,470,103	265,846,321	256,544,544
Business-type activities:										
Solid waste	6,844,449	11,461,320	6,190,886	6,914,783	6,365,450	10,785,367	8,038,341	9,146,259	14,157,460	12,934,646
Stormwater	7,960,519	7,348,913	5,936,435	6,471,342	6,013,983	6,341,927	8,097,473	7,959,604	7,584,263	8,269,682
Parking garage	165,511	143,637	117,579	124,976	138,757	110,873	128,395	119,677	50,039	50,229
Total business-type activities expenses	14,970,479	18,953,870	12,244,900	13,511,101	12,518,190	17,238,167	16,264,209	17,225,540	21,791,762	21,254,557
Total primary government expenses	\$ 205,705,087	\$ 198,961,897	\$ 207,435,091	\$ 201,968,419	\$ 199,105,832	\$ 224,722,435	\$ 231,568,790	\$ 252,695,643	\$ 287,638,083	\$ 277,799,101
Program revenues										
Governmental activities:										
Charges for services:										
General government	\$ 10,957,269	\$ 5,051,656	\$ 5,283,652	\$ 6,188,465	\$ 6,635,860	\$ 6,506,998	\$ 2,670,314	\$ 6,603,006	\$ 5,659,137	\$ 5,753,863
Other activities	30,293,188	29,892,863	31,277,413	33,552,961	34,629,228	37,899,891	40,929,781	43,099,292	45,685,056	52,503,028
Operating grants and contributions	8,474,748	17,066,852	13,487,804	14,317,532	15,152,223	17,102,260	18,394,622	15,779,993	20,176,331	25,427,892
Capital grants and contributions	8,260,193	18,392,308	15,064,224	13,854,599	7,009,689	5,296,464	4,719,646	2,960,969	14,699,829	11,999,201
Total governmental activities program revenues	57,985,398	70,403,679	65,113,093	67,913,557	63,427,000	66,805,613	66,714,363	68,443,260	86,220,353	95,683,984
Business-type activities:										
Charges for services:										
Solid Waste	2,843,985	3,488,290	4,534,378	5,126,424	5,751,323	6,597,065	6,265,553	6,877,324	6,975,547	6,941,774
Stormwater	7,403,660	7,473,757	7,528,775	7,723,722	7,730,372	7,634,149	7,645,589	7,650,869	7,786,813	7,757,234
Parking Garage	102,821	130,925	135,814	139,692	129,905	95,230	122,727	119,602	58,012	63,469
Total business-type activities program revenues	10,350,466	11,092,972	12,198,967	12,989,838	13,611,600	14,326,444	14,033,869	14,647,795	14,820,372	14,762,477
Total primary government program revenues	68,335,864	81,496,651	77,312,060	80,903,395	77,038,600	81,132,057	80,748,232	83,091,055	101,040,725	110,446,461
Net(expense)/revenue										
Governmental activities	(132,749,210)	(109,604,348)	(130,077,098)	(120,543,761)	(123,160,642)	(140,678,655)	(148,590,218)	(167,026,843)	(179,625,968)	(160,860,560)
Business-type activities	(4,620,013)	(7,860,898)	(45,933)	(521,263)	1,093,410	(2,911,723)	(2,230,340)	(2,577,745)	(6,971,390)	(6,492,080)
Total primary government net expense	\$ (137,369,223)	\$ (117,465,246)	\$ (130,123,031)	\$ (121,065,024)	\$ (122,067,232)	\$ (143,590,378)	\$ (150,820,558)	\$ (169,604,588)	\$ (186,597,358)	\$ (167,352,640)

GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Net Position Last Ten Fiscal Years (accrual basis of accounting)

Fiscal Year

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General revenues and other changes in net position										
Governmental activities:										
Property taxes	\$ 84,438,372	\$ 84,414,697	\$ 90,661,038	\$ 85,739,885	\$ 92,889,191	\$ 103,098,556	\$ 107,316,645	\$ 112,255,919	\$ 122,628,060	\$ 128,537,830
Intergovernmental revenues	33,157,502	22,514,752	20,022,633	25,836,482	27,427,499	28,227,323	28,436,913	29,522,948	29,049,660	28,603,979
Other revenues	9,667,566	10,498,407	11,345,303	3,889,358	3,311,221	2,735,074	8,555,710	6,120,391	3,799,257	5,762,935
Interest and investment income	3,825,023	3,350,121	1,418,117	1,460,093	106,475	636,753	777,014	1,338,410	976,774	1,838,766
Capital contributions	-	-	-	-	-	-	-	-	4,250,417	-
Hospitality tax	6,734,239	6,690,579	6,887,767	7,083,066	7,319,810	7,604,841	7,728,443	8,208,598	8,370,027	8,754,083
Gain on sale	-	-	-	-	-	-	-	1,486,060	855,170	-
Capital asset transfers	-	(1,874)	-	-	-	-	-	-	-	-
Change in value of investment	-	-	-	-	-	-	-	5,931,604	18,936	-
Transfers	-	-	-	-	2,517	-	-	247,050	729,854	648,320
Total governmental activities	137,822,702	127,466,682	130,334,858	124,008,884	131,056,713	142,302,547	152,814,725	165,110,980	170,678,155	174,145,913
Business-type activities:										
Property taxes	3,931,875	3,873,488	4,010,123	3,751,660	4,118,498	3,525,130	3,624,509	3,848,588	3,862,734	4,069,302
Other revenue	-	-	207,697	-	-	-	-	-	-	-
Interest and investment income	277,988	271,906	116,682	120,505	4,627	78,641	92,930	173,024	153,129	90,543
Gains from sale of property	-	3,050	-	-	-	-	-	-	-	-
Capital asset transfers	-	1,874	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	(2,517)	-	-	(247,050)	(729,854)	(648,320)
Total business-type activities	4,209,863	4,150,318	4,334,502	3,872,165	4,120,608	3,603,771	3,717,439	3,774,562	3,286,009	3,511,525
Total primary government	\$ 142,032,565	\$ 131,617,000	\$ 134,669,360	\$ 127,881,049	\$ 135,177,321	\$ 145,906,318	\$ 156,532,164	\$ 168,885,542	\$ 173,964,164	\$ 177,657,438
Change in net position										
Governmental activities	\$ 5,073,492	\$ 17,862,334	\$ 257,760	\$ 3,465,123	\$ 7,896,071	\$ 1,623,892	\$ 4,224,507	\$ (1,915,863)	\$ (8,947,813)	\$ 13,285,353
Beginning net position - Parks, Recreation & Tourism	-	-	-	-	-	52,128,374	-	-	-	-
Change in accounting principle	-	-	-	-	-	(1,512,750)	(168,813,646)	-	-	(13,349,201)
Business-type activities	(410,150)	(3,710,580)	4,288,569	3,350,902	5,214,018	692,048	1,487,099	1,196,817	(3,685,381)	(2,980,555)
Total primary government	\$ 4,663,342	\$ 14,151,754	\$ 4,546,329	\$ 6,816,025	\$ 13,110,089	\$ 52,931,564	\$ (163,102,040)	\$ (719,046)	\$ (12,633,194)	\$ (3,044,403)

GREENVILLE COUNTY, SOUTH CAROLINA

Governmental Activities Tax Revenues by Source Last Ten Fiscal Years (accrual basis of accounting) (amounts expressed in thousands)

Fiscal Year Ended June 30	Tax Year	Property Tax	Hospitality Tax	Total
2009	2008	\$ 389,219	\$ 6,734	\$ 395,953
2010	2009	410,548	6,691	417,239
2011	2010	421,631	6,888	428,519
2012	2011	427,736	7,083	434,819
2013	2012	444,515	7,320	451,835
2014	2013	476,935	7,605	484,540
2015	2014	509,608	7,728	517,336
2016	2015	535,301	8,209	543,510
2017	2016	553,991	8,370	562,361
2018	2017	588,483	8,754	597,237

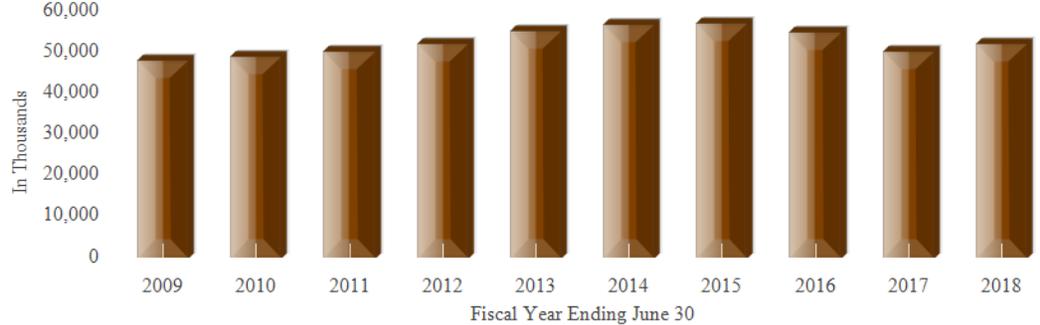


GREENVILLE COUNTY, SOUTH CAROLINA

Fund Balances of Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting) (amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Prior to implementation of GASB 54										
Reserved	\$ 480	\$ 599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	47,801	48,583	-	-	-	-	-	-	-	-
After implementation of GASB 54										
Nonspendable	-	-	156	137	123	214	3,329	3,023	93	54
Committed	-	-	2,448	2,472	2,604	2,656	2,751	2,858	2,960	3,120
Assigned	-	-	833	1,052	1,418	1,288	1,462	1,248	875	-
Unassigned	-	-	46,999	48,558	51,362	52,725	49,773	48,010	46,625	48,970
Total General Fund	\$ 48,281	\$ 49,182	\$ 50,436	\$ 52,219	\$ 55,507	\$ 56,883	\$ 57,315	\$ 55,139	\$ 50,553	\$ 52,144
All Other Governmental Funds										
Prior to implementation of GASB 54										
Reserved	8,547	5,853	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	30,697	23,005	-	-	-	-	-	-	-	-
Capital projects funds	10,727	13,729	-	-	-	-	-	-	-	-
Debt service funds (deficit)	227	-	-	-	-	-	-	-	-	-
After implementation of GASB 54										
Nonspendable	-	-	4	-	2	189	389	307	-	-
Restricted	-	-	20,517	15,001	16,298	42,804	50,154	38,664	37,569	40,408
Committed	-	-	13,573	12,383	7,939	13,068	13,715	9,358	5,760	5,487
Unassigned (deficit)	-	-	(286)	(992)	(166)	(1,706)	(9,725)	(3,876)	-	(76)
Total all other governmental funds	\$ 50,198	\$ 42,587	\$ 33,808	\$ 26,392	\$ 24,073	\$ 54,355	\$ 54,533	\$ 44,453	\$ 43,329	\$ 45,819

General Fund Balance



GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting) (amounts expressed in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Property taxes	\$ 83,064	\$ 85,763	\$ 89,687	\$ 89,627	\$ 92,536	\$ 103,862	\$ 107,870	\$ 112,448	\$ 122,602	\$ 128,240
County offices	24,029	24,441	25,601	26,762	28,132	29,000	30,576	30,215	33,718	34,854
Intergovernmental	47,913	45,625	39,974	39,811	42,230	42,329	44,941	44,016	47,827	51,200
Hospitality tax	6,734	6,691	6,888	7,083	7,320	7,605	7,728	8,209	8,370	8,754
Fees	-	-	7,114	7,603	7,585	11,601	12,658	13,660	12,564	18,299
Franchise fees	-	-	2,861	3,045	3,293	3,549	3,880	3,997	3,824	3,818
Interest and investment income	-	-	1,184	1,224	106	637	702	1,230	965	1,784
Other revenues	16,578	17,509	4,966	5,554	5,057	5,147	6,004	8,487	5,968	9,833
Total revenues	<u>178,318</u>	<u>180,029</u>	<u>178,275</u>	<u>180,709</u>	<u>186,259</u>	<u>203,730</u>	<u>214,359</u>	<u>222,262</u>	<u>235,838</u>	<u>256,782</u>
Expenditures										
Administrative services	2,383	2,506	2,196	2,609	2,221	2,387	2,512	2,573	2,791	2,723
General services	16,099	15,544	16,007	16,090	13,886	14,158	14,507	15,161	16,012	16,567
Emergency medical services	15,034	14,981	15,481	15,979	16,480	17,024	17,248	18,443	19,005	20,031
Community development and planning	19,307	17,210	21,145	21,183	21,215	23,022	26,488	40,208	26,195	31,367
Public safety	26,723	26,945	25,547	26,178	27,142	28,843	30,807	31,161	38,840	40,288
Judicial services	20,200	20,437	20,339	20,776	21,725	22,537	23,335	24,356	25,607	26,410
Fiscal services	2,340	2,346	2,395	2,392	2,531	2,611	2,729	2,783	2,915	3,017
Law enforcement services	36,618	37,793	38,143	40,124	41,753	43,932	44,861	46,167	50,981	50,003
Parks, recreation & tourism	-	-	-	-	-	12,329	13,695	13,537	19,645	14,968
Boards, commissions & others	19,273	17,897	14,119	12,864	12,656	9,223	9,590	9,505	12,820	10,646
Capital outlay	13,263	13,749	11,669	11,387	9,095	6,817	9,691	17,738	10,566	15,388
Debt service										
Principal retirement	11,747	12,473	14,602	13,763	12,030	14,037	15,974	17,052	17,952	17,911
Interest and fiscal charges	7,885	7,483	7,010	6,880	6,127	5,397	5,696	5,019	4,577	4,169
Pass through funding	-	-	14,707	5,615	-	2,207	-	-	-	-
Total expenditures	<u>190,872</u>	<u>189,364</u>	<u>203,360</u>	<u>195,840</u>	<u>186,861</u>	<u>204,524</u>	<u>217,133</u>	<u>243,703</u>	<u>247,906</u>	<u>253,488</u>
Excess (deficiency) of revenue over (under) expenditures	(12,554)	(9,335)	(25,085)	(15,131)	(602)	(794)	(2,774)	(21,441)	(12,068)	3,294

GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting) (amounts expressed in thousands)

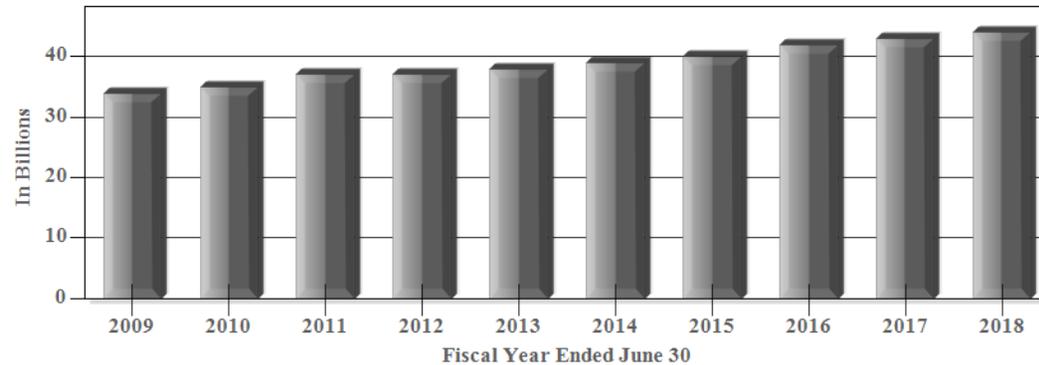
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Other financing sources (uses)										
Sale of property	59	-	-	-	-	-	-	-	-	-
Capital lease issuance	1,500	750	750	1,000	1,000	2,000	2,000	3,975	3,000	4,000
Bond issuance	10,038	-	39,040	5,615	-	25,000	-	3,113	-	-
Refunding bond issuance	-	-	(24,348)	19,555	22,560	-	38,650	14,501	8,635	-
Payment to refunded bond escrow agent	-	-	-	(20,012)	(22,642)	-	(40,587)	(15,073)	(9,740)	-
Proceeds of land held for resale	-	-	-	-	-	-	-	1,486	855	-
Transfers in	13,188	28,176	29,918	16,560	16,708	46,570	25,336	26,671	25,511	33,384
Transfers out	(13,188)	(28,176)	(29,918)	(16,160)	(16,305)	(45,570)	(24,436)	(26,174)	(26,881)	(36,599)
Bond discount	-	-	(91)	(168)	(129)	(92)	(209)	(47)	(24)	-
Bond premium	-	-	106	986	381	117	2,629	735	752	-
Total other financing sources (uses)	<u>11,597</u>	<u>750</u>	<u>15,457</u>	<u>7,376</u>	<u>1,573</u>	<u>28,025</u>	<u>3,383</u>	<u>9,187</u>	<u>2,108</u>	<u>785</u>
Income (Loss) before capital contributions	<u>(957)</u>	<u>(8,585)</u>	<u>(9,628)</u>	<u>(7,755)</u>	<u>971</u>	<u>27,231</u>	<u>609</u>	<u>(12,254)</u>	<u>(9,960)</u>	<u>4,079</u>
Beginning fund balance - Recreation	-	-	-	-	-	4,429	-	-	-	-
Net changes in fund balances	<u>\$ (957)</u>	<u>\$ (8,585)</u>	<u>\$ (9,628)</u>	<u>\$ (7,755)</u>	<u>\$ 971</u>	<u>\$ 31,660</u>	<u>\$ 609</u>	<u>\$ (12,254)</u>	<u>\$ (9,960)</u>	<u>\$ 4,079</u>
Debt service as a percentage of non-capital expenditures	11.1 %	11.4 %	11.3 %	11.2 %	10.2 %	9.8 %	10.4 %	9.8 %	9.5 %	9.8 %

GREENVILLE COUNTY, SOUTH CAROLINA

Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years (amounts expressed in thousands)

Fiscal Year Ended June 30	<u>Real Property</u>		<u>Personal Property</u>		Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property	Motor Vehicles	Other				
2009	\$ 701,611	\$ 666,457	\$ 193,549	\$ 254,564	\$ 1,816,181	47.6	\$ 33,958,127	5.35 %
2010	734,797	684,570	171,694	257,926	1,848,987	47.6	34,751,816	5.32 %
2011	813,496	719,508	167,060	244,249	1,944,313	47.3	37,085,885	5.24 %
2012	820,723	706,803	185,039	238,011	1,950,576	47.3	37,312,569	5.23 %
2013	833,709	711,852	199,307	233,410	1,978,278	47.3	37,909,288	5.22 %
2014	833,578	735,444	221,838	238,430	2,029,290	51.9	38,722,251	5.24 %
2015	855,811	756,670	240,642	248,875	2,101,998	51.9	40,048,395	5.25 %
2016	891,684	787,246	253,703	251,624	2,184,257	51.9	41,712,351	5.24 %
2017	926,005	804,656	259,908	231,488	2,222,057	51.9	42,771,118	5.20 %
2018	962,806	847,191	251,951	247,007	2,308,955	51.9	44,418,730	5.20 %

Estimated Actual Value - Taxable Property



Note: Assessed values are established by the County Assessor and the South Carolina Department of Revenue at various rates between 4 and 10.5 percent of the estimated market value. The total direct tax rate is the combined tax rate to finance general government services and principal/interest on long-term debt. Tax rates are per \$1,000 of assessed value. Beginning in fiscal year 2014 the total direct tax rate includes the addition of Parks, Recreation and Tourism.

GREENVILLE COUNTY, SOUTH CAROLINA

Property Tax Rates Direct and Overlapping Governments Last Ten Fiscal Years

Fiscal Year	<u>County of Greenville</u>				<u>Overlapping Rates (1)</u> <u>Municipalities</u>						
	Operating Millage (2)	Debt Service Millage	Other Millage	Total County Millage	<u>City of Fountain Inn</u>	<u>City of Greenville</u>	<u>City of Greer</u>	<u>City of Mauldin</u>	<u>City of Simpsonville</u>	<u>City of Travelers Rest</u>	
					Overall Operating Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage	
2009	39.5	3.5	4.6	47.6	63.9	89.9	92.8	51.7	51.5	86.9	
2010	40.5	2.5	4.6	47.6	63.9	89.9	92.8	51.7	64.3	86.9	
2011	40.3	2.5	4.5	47.3	63.9	85.4	97.8	54.7	61.7	85.1	
2012	40.3	2.5	4.5	47.3	63.6	85.4	97.8	56.3	61.7	85.1	
2013	40.3	2.5	4.5	47.3	70.8	85.4	97.8	56.3	61.7	85.1	
2014	45.1	2.6	4.2	51.9	72.6	85.4	97.8	56.3	61.7	85.1	
2015	45.1	2.6	4.2	51.9	72.6	89.4	97.8	56.3	61.7	85.1	
2016	45.6	2.1	4.2	51.9	76.1	85.3	97.8	56.3	63.6	85.1	
2017	45.6	2.1	4.2	51.9	76.1	85.3	97.8	56.3	63.6	85.1	
2018	45.6	2.1	4.2	51.9	76.1	85.3	97.8	56.3	63.6	90.1	

Greenville County School District

Fiscal Year	Operating Millage	Debt Service Millage	Total School Millage	Greenville						
				Art Museum	Technical College	County Library System	Recreation	Fire District Rates	Special Purpose Districts	Sewer Rates
2009	114.2	42.5	156.7	1.2	5.3	7.4	4.5	12.5 - 77.1	4 - 24.0	5.4 - 20.4
2010	114.2	42.5	156.7	1.2	5.3	7.4	4.7	11.1 - 77.1	4 - 24.0	5.7 - 20.9
2011	115.3	42.5	157.8	1.2	5.3	7.4	4.7	10.5 - 77.1	.8 - 15.7	9.6 - 22.4
2012	120.0	42.5	162.5	1.2	5.3	7.4	4.7	10.5 - 77.1	.8 - 15.5	9.6 - 22.9
2013	126.1	42.5	168.6	1.2	5.3	7.4	4.7	10.5 - 77.1	.8 - 15.5	10.3 - 23.6
2014	130.0	47.5	177.5	1.2	5.3	7.4	-	10.5 - 83.1	.8 - 15.5	10.7 - 24.3
2015	134.9	47.5	182.4	1.2	5.3	7.4	-	10.5 - 83.1	.8 - 15.5	11.7 - 24.8
2016	137.4	47.5	184.9	1.2	5.3	8.5	-	11.1 - 82.6	.8 - 15.8	5.7 - 25.0
2017	137.4	47.5	184.9	1.2	5.3	8.5	-	11.3 - 82.6	4.38 - 15.8	5.7 - 25.5
2018	139.7	52.1	191.8	1.2	5.3	8.5	-	13.4 - 89.6	4.3 - 15.8	5.7 - 26.5

(1) Overlapping rates are those of municipalities that apply to property owners within Greenville County. Not all overlapping rates apply to all Greenville County property owners.

(2) Parks, Recreation & Tourism millage was added to the County of Greenville's operating millage in fiscal year 2014.

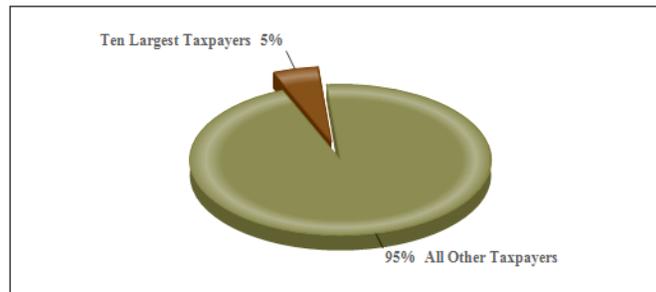
Source: Greenville County Auditor's Office

GREENVILLE COUNTY, SOUTH CAROLINA

Principal Property Taxpayers June 30, 2018 (amounts expressed in thousands)

Taxpayer	Fiscal Year 2018 (Tax Year 2017)			Fiscal Year 2009 (Tax Year 2008)		
	Taxable Assessed Value	Rank (1)	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank (1)	Percentage of Total Taxable Assessed Value
Duke Energy Corporation	\$ 48,543	1	2.1 %	\$ 32,189	1	1.8 %
Cellco Partnership/Verizon Wireless	11,755	2	0.5 %	9,700	3	0.5 %
BellSouth Telecommunications	9,157	3	0.4 %	19,733	2	1.1 %
Greenridge Shops, Inc	6,046	4	0.3 %			
Simon Haywood LLC and Bellweather	5,986	5	0.3 %	5,066	6	0.3 %
Magnolia Park	5,963	6	0.3 %			
Piedmont Natural Gas	5,847	7	0.3 %	4,604	8	0.3 %
Michelin North America	6,588	8	0.3 %			
Laurens Electric Coop Inc	5,273	9	0.2 %	3,715	10	0.2 %
3M Company	5,323	10	0.2 %			
Michelin North America				7,183	4	0.4 %
Cryovac Incorporated				5,217	5	0.3 %
3M Company				4,944	7	0.3 %
Verdae Properties				4,129	9	0.2 %
Totals	\$ 110,481		4.9 %	\$ 96,480		5.4 %

Fiscal Year 2018
TAXPAYERS - TAXABLE ASSESSED VALUE



(1) Ranking based on total taxes paid not taxable assessed value.

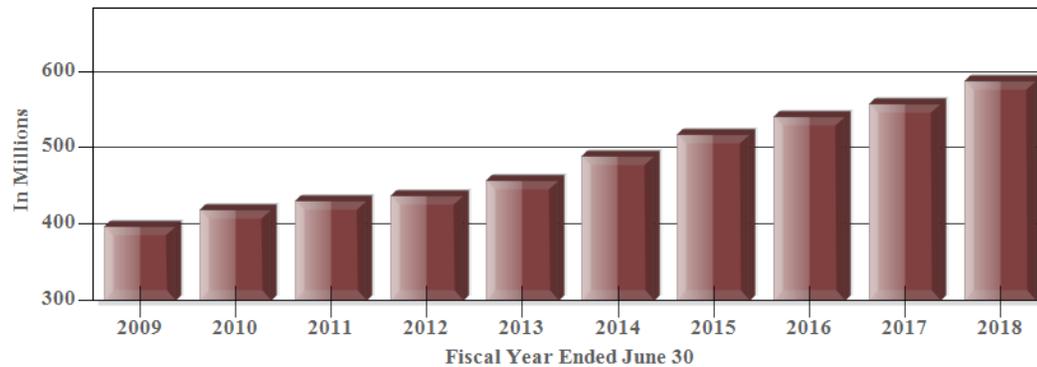
Source: Greenville County Tax Collector

GREENVILLE COUNTY, SOUTH CAROLINA

Property Tax Levies and Collections Last Ten Fiscal Years (Unaudited)

Fiscal Year Ended June 30	Collected within the Fiscal Year of the Levy					Total Collections to Date		
	Tax Year	Total Tax Levy for Fiscal Year	Homestead Taxes	Other Taxes	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2009	2008	\$ 411,821,794	\$ 8,248,216	\$ 380,971,048	94.5 %	\$ 6,658,900	\$ 395,878,164	96.1 %
2010	2009	419,779,452	8,672,082	401,875,516	97.8 %	8,382,563	418,930,161	99.8 %
2011	2010	437,200,822	9,069,612	412,561,576	96.4 %	7,901,903	429,533,091	98.2 %
2012	2011	440,576,086	9,255,959	418,480,274	97.1 %	9,151,774	436,888,007	99.2 %
2013	2012	456,539,026	9,613,403	434,901,368	97.4 %	12,074,472	456,589,243	100.0 %
2014	2013	490,377,964	10,319,357	466,615,749	97.3 %	12,013,517	488,948,623	99.7 %
2015	2014	518,399,698	10,545,392	499,062,824	98.3 %	7,301,346	516,909,562	99.7 %
2016	2015	545,006,314	11,058,406	524,243,046	98.2 %	5,968,173	541,269,625	99.3 %
2017	2016	560,960,359	11,219,424	542,771,656	98.8 %	4,332,593	558,323,673	99.5 %
2018	2017	598,191,409	11,873,114	576,609,489	98.4 %	-	588,482,603	98.4 %

Total Taxes Collected



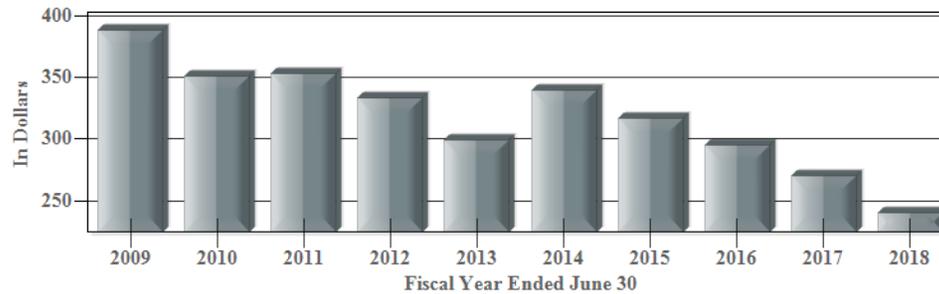
Source: Greenville County Tax Collector

GREENVILLE COUNTY, SOUTH CAROLINA

Ratios of Outstanding Debt by Type Last Ten Fiscal Years (amounts expressed in thousands, except per capita amount)

Fiscal Year	General Obligation Bonds (3)	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
		Certificates of Participation	Special Source Revenue Bonds	Capital Leases			
2009	\$ 72,150	\$ 71,000	\$ 24,815	\$ 2,365	\$ 170,330	1.00 %	\$ 389
2010	68,040	65,360	22,800	2,407	158,607	0.87 %	351
2011	63,795	73,670 (2)	20,190	2,237	159,892	1.06 %	354
2012	65,900	66,935	18,360	2,264	153,459	1.30 %	334
2013	62,870	61,635	16,725	2,239	143,469	0.76 %	299
2014	84,034	56,165	19,290	5,521	165,010	0.83 %	340
2015	79,683	52,997	17,109	5,695	155,484	0.76 %	317
2016	74,467	46,825	17,485	7,324	146,101	0.69 %	295
2017	74,200	41,072	14,750	7,413	137,435	0.58 %	270
2018	67,417	36,122	12,009	7,585	123,133	0.52 %	240

Total Debt Per Capita



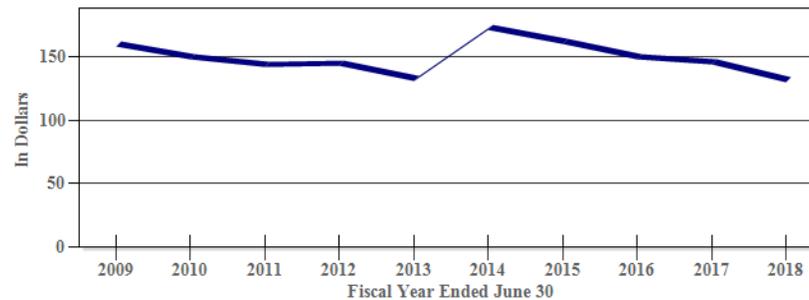
- (1) Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.
- (2) The County issued a \$14 million certificate of participation to fund tourism related projects in Greenville County.
- (3) Former Recreation debt was added to Greenville County beginning in FY2014.

GREENVILLE COUNTY, SOUTH CAROLINA

Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years (amounts expressed in thousands, except per capita amount)

Fiscal Year	General Obligation Bonds (3)	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property (1)	Per Capita (2)
2009	\$ 72,150	\$ 2,856	\$ 69,294	0.204 %	\$ 158
2010	68,040	1,196	66,844	0.192 %	148
2011	63,795	-	63,795	0.173 %	142
2012	65,900	-	65,900	0.177 %	143
2013	62,870	-	62,870	0.166 %	131
2014	84,034	555	83,479	0.220 %	172
2015	79,683	1,020	78,663	0.192 %	160
2016	74,467	899	73,568	0.157 %	148
2017	74,200	801	73,399	0.172 %	144
2018	67,417	919	66,498	0.150 %	130

General Bonded Debt Per Capita



Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

(1) Refer to the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

(2) Population data can be found in the Schedule of Demographic and Economic Statistics.

(3) Former Recreation debt was added to Greenville County beginning in FY2014. This number includes special assessment general obligation bonds related to the fire service areas.

GREENVILLE COUNTY, SOUTH CAROLINA

Direct and Overlapping Governmental Activities Debt As of June 30, 2018

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Cities:			
Fountain Inn	\$ 10,818,985	100.00 %	\$ 10,818,985
Greenville	107,545,748	100.00 %	107,545,748
Greer	4,722,301	100.00 %	4,722,301
Mauldin	6,969,754	100.00 %	6,969,754
Simpsonville	17,581,660	100.00 %	17,581,660
Travelers Rest	<u>9,768,955</u>	100.00 %	<u>9,768,955</u>
Total cities	<u>157,407,403</u>		<u>157,407,403</u>
Special purpose districts:			
Berea Public Service District	2,106,448	100.00 %	2,106,448
Boiling Springs Fire District	3,878,756	100.00 %	3,878,756
Piedmont Park Fire District	415,146	100.00 %	415,146
ClearSprings Fire District	3,705,000	100.00 %	3,705,000
Gowensville Fire District	134,250	100.00 %	134,250
Duncan Chapel Fire District	3,746,563	100.00 %	3,746,563
Dunklin Fire District	247,702	100.00 %	247,702
Gantt Fire, Sewer & Police District	4,112,433	100.00 %	4,112,433
Glassy Mountain Fire District	1,685,000	100.00 %	1,685,000
Greenville Arena District	32,132,423	100.00 %	32,132,423
Greenville County Art Museum	2,381,667	100.00 %	2,381,667
Tigerville Fire District	285,000	100.00 %	285,000
North Greenville Fire District	1,160,000	100.00 %	1,160,000
Piedmont Public Service District	123,193	100.00 %	123,193
River Falls Fire District	230,003	100.00 %	230,003
South Greenville Fire & Sewer District	566,605	100.00 %	566,605
Taylors Fire & Sewer District	1,873,591	100.00 %	1,873,591
Parker Fire District	<u>12,721,247</u>	100.00 %	<u>12,721,247</u>
Total special purpose districts	<u>71,505,027</u>		<u>71,505,027</u>
School District of Greenville County	718,030,000	100.00 %	718,030,000
Total overlapping debt	<u>946,942,430</u>	100.00 %	<u>946,942,430</u>
Total direct debt	<u>123,364,342</u>	100.00 %	<u>123,364,342</u>
Total direct and overlapping debt			<u>\$ 1,070,306,772</u>

Source: Greenville County Treasurer and surrounding Municipalities

Note: This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County of Greenville. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

GREENVILLE COUNTY, SOUTH CAROLINA

Legal Debt Margin Information Last Ten Fiscal Years (amounts expressed in thousands)

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Debt limit	\$ 134,513	\$ 136,094	\$ 143,149	\$ 143,794	\$ 146,555	\$ 150,362	\$ 156,132	\$ 160,990	\$ 160,518	\$ 168,729
Total net debt applicable to limit	71,090	72,676	71,535	73,711	69,800	89,924	81,807	76,948	74,842	63,191
Legal debt margin	<u>\$ 63,423</u>	<u>\$ 63,418</u>	<u>\$ 71,614</u>	<u>\$ 70,083</u>	<u>\$ 76,755</u>	<u>\$ 60,438</u>	<u>\$ 74,325</u>	<u>\$ 84,042</u>	<u>\$ 85,676</u>	<u>\$ 105,538</u>
Total net debt applicable to the limit as a percentage of debt limit	52.85 %	53.40 %	49.97 %	51.26 %	47.63 %	59.81 %	52.40 %	47.80 %	46.63 %	37.45 %

Legal Debt Margin Calculation for Fiscal Year 2018

Assessed value	\$ 2,308,956
(Less manufacturer's abatements)	(38,805)
(Less assessed value of properties that are basis of pledged portion of revenues to secure special source revenue bonds)	(161,038)
Add back: exempt real property	<u>-</u>
Total assessed value	\$ 2,109,113
Debt limit (8% of total assessed value)	\$ 168,729
Debt applicable to limit:	
General obligation bonds	61,917
Certificates of participation	<u>1,274</u>
Total net debt applicable to limit	<u>63,191</u>
Legal debt margin	\$ 105,538

Note: The County is permitted by the South Carolina Constitution to incur general obligation bonded indebtedness in an amount not exceeding 8% of the assessed value of all taxable property of the County.

GREENVILLE COUNTY, SOUTH CAROLINA

Pledged-Revenue Bond Coverage Last Ten Fiscal Years (amounts expressed in thousands)

Special Source Revenue Bonds (Project revenues are derived from fees-in-lieu-of-taxes collected from multi-county business and industrial parks)

Fiscal Year	Special Source Revenue Bonds			Debt Service		
	Project Revenues (1)	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2009	\$ 7,420	\$ -	\$ 7,420	\$ 1,925	\$ 1,166	2.40
2010	8,144	-	8,144	2,015	1,079	2.63
2011	8,658	-	8,658	2,100	989	2.80
2012	8,641	-	8,641	2,215	723	2.94
2013	8,603	-	8,603	1,635	590	3.87
2014	9,228	-	9,228	1,775	491	4.07
2015	10,177	-	10,177	2,215	570	3.65
2016	10,988	-	10,988	2,330	506	3.87
2017	10,777	-	10,777	2,741	489	3.34
2018	13,703	-	13,703	2,747	411	4.34

Certificates of Participation (Project Revenues are derived from a 2% Hospitality Tax)

Fiscal Year	Certificates of Participation			Debt Service		
	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2009	\$ 6,734	\$ -	\$ 6,734	\$ 1,090	\$ 1,699	2.41
2010	6,691	-	6,691	1,225	1,566	2.40
2011	6,888	-	6,888	1,275	1,517	2.47
2012	7,083	-	7,083	1,855	2,040	1.82
2013	7,320	-	7,320	1,915	1,977	1.88
2014	7,605	-	7,605	1,985	1,906	1.95
2015	7,728	-	7,728	2,070	1,826	1.98
2016	8,209	-	8,209	2,310	1,540	2.13
2017	8,370	-	8,370	2,390	1,450	2.18
2018	8,754	-	8,754	2,525	1,271	2.31

Note: Additional information is located on the Electronic Municipal Market Access (EMMA) website under the heading "Revenues Derived from Hospitality Taxes - Historical and Projected Collections."

GREENVILLE COUNTY, SOUTH CAROLINA

Demographic and Economic Statistics Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (in 1000's)	Per Capita Personal Income (2)	Median Age (3)	School Enrollment (4)	Unemployment Rate (5)
2009	446,655	\$ 15,626,445	\$ 34,985	37.0	68,796	10.7 %
2010	453,263	16,412,361	36,209	37.0	69,477	9.7 %
2011	461,299	17,385,834	37,689	37.0	69,812	9.4 %
2012	470,794	18,103,442	38,453	37.0	70,023	8.2 %
2013	480,288	18,835,934	39,218	34.6	71,249	7.1 %
2014	485,319	19,810,721	40,820	34.6	71,639	4.8 %
2015	481,317	20,126,270	41,815	37.9	72,712	5.6 %
2016	495,777	21,058,128	42,475	38.1	72,855	4.6 %
2017	509,600	23,678,564	46,465	37.8	76,951	3.7 %
2018	512,572	23,901,232	46,630	37.9	74,991	3.3 %

(1) Population estimates for two most recent years are based on historical data. Other years are revised estimates provided by the US Department of Commerce, Bureau of Economic Analysis.

(2) Per Capita Personal Income for the two most recent fiscal years are estimates based on historical data. The actual figures have not yet been released. All remaining years are revised estimates provided by the U.S. Department of Commerce, Bureau of Economic Analysis

(3) Estimates based on historical information provided by the U.S. Census Bureau

(4) The School District of Greenville County - Finance Department

(5) South Carolina Department of Employment and Workforce

GREENVILLE COUNTY, SOUTH CAROLINA

Principal Employers Current Year and Nine Years Ago Year Ended June 30, 2018

Employer	2018			2009		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Greenville Health System	15,493	1	6.21 %	7,207	1	3.10 %
School District of Greenville County	10,095	2	4.05 %	6,500	2	2.80 %
Michelin North America	4,481	3	1.80 %	4,000	3	1.72 %
Bon Secours St Francis Health System	4,355	4	1.75 %	2,400	7	1.03 %
GE Power & Water	4,220	5	1.69 %	3,100	4	1.33 %
SC State Government	3,419	6	1.37 %	2,524	6	1.09 %
Duke Energy Corporation	3,300	7	1.32 %			
Fluor Corporation	2,555	8	1.02 %	2,700	5	1.16 %
Greenville County Government	2,087	9	0.84 %	1,627	9	0.70 %
Federal Government	2,065	10	0.83 %			
Bob Jones University				1,795	8	0.77 %
Greenville Technical College				1,500	10	0.65 %
	52,070		20.88 %	33,353		14.35 %

Source: Greenville Area Development Corporation

GREENVILLE COUNTY, SOUTH CAROLINA

Full-time Equivalent County Government Employees by Function Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General government										
Administrative services	26	26	25	25	25	25	25	25	26	26
General services	116	111	112	112	142	142	152	154	154	154
Human resources (1)	29	29	30	30	-	-	-	-	-	-
Community Development and Planning										
Codes enforcement	59	36	36	35	35	38	54	48	56	56
Engineering	9	9	9	9	9	9	9	75	77	77
Maintenance (2)	73	73	73	67	66	66	66	-	-	-
Property management	30	30	30	31	31	31	30	31	30	30
Animal care services	14	14	14	32	33	38	39	46	48	49
Administration	8	8	8	6	5	5	5	4	3	3
Public Safety										
Detention center	279	290	295	298	296	302	306	309	311	317
Emergency medical services (3)	191	199	200	200	200	202	202	212	214	-
Forensics	31	27	27	27	28	30	30	31	31	31
Records	41	39	39	37	38	38	40	38	38	38
Indigent Defense	3	3	3	3	3	3	3	3	3	3
Emergency Medical Services (3)	-	-	-	-	-	-	-	-	-	225
Judicial services	221	220	224	224	227	228	232	236	239	240
Fiscal services	44	44	44	44	44	44	44	44	44	45
Law enforcement services	508	514	525	533	535	543	549	560	576	589
Boards, commissions and others	18	27	18	18	18	15	1	1	1	1
Fleet management	20	20	20	20	20	20	20	22	22	22
Solid waste	44	44	44	44	44	47	47	47	47	47
Stormwater	22	22	22	30	31	33	33	33	35	37
Total	1,786	1,785	1,798	1,825	1,830	1,859	1,887	1,919	1,955	1,990

Source: Information provided by County of Greenville's Payroll and Budget Areas

(1) Human Resources became a division of General Services in fiscal year 2013

(2) Engineering and maintenance have been combined at the department level since fiscal year 2016

(3) Emergency Medical Services was split out of Public Safety in fiscal year 2018

GREENVILLE COUNTY, SOUTH CAROLINA

Operating Indicators by Function Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Police										
Physical arrests	26,404	24,740	24,801	26,857	26,935	25,170	24,526	20,773	25,483	20,662
Traffic (DUI)	399	436	548	668	744	395	487	419	367	302
Total crimes	38,494	37,433	37,807	40,963	41,287	39,983	38,856	37,650	36,097	33,561
Emergency Medical Services										
Number of calls answered	52,355	48,107	58,971	54,647	62,000	56,638	56,642	64,238	67,906	67,713
Highways and streets										
Street resurfacing (miles)	32	34	35	33	22	32	18	29	17	31

Greenville County, South Carolina Capital Asset Statistics by Function Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Police										
Stations	5	7	7	7	8	8	8	8	8	8
Patrol units	181	186	191	197	202	200	202	210	191	191
Emergency Medical Services										
Ambulances	26	27	30	28	27	27	27	34	34	37
Quick Response Vehicles	3	6	6	8	8	8	8	8	10	11
Community Paramedic Vehicles	-	-	-	-	-	-	-	1	1	3
Administrative Vehicles	9	4	4	3	2	3	2	3	3	1
Service Truck	-	1	3	1	1	1	1	1	1	1
Public Works										
Highways and streets										
Streets (miles)	1,582	1,600	1,611	1,670	1,700	1,735	1,669	1,742	1,778	1,781
Traffic signals	2	2	2	2	3	3	2	2	2	2

Note: Data provided by various departments within the County of Greenville. Estimates are used where actual data is not available.