

STATISTICAL SECTION

STATISTICAL SECTION

(UNAUDITED)

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and supplementary information says about the Government's overall financial health.

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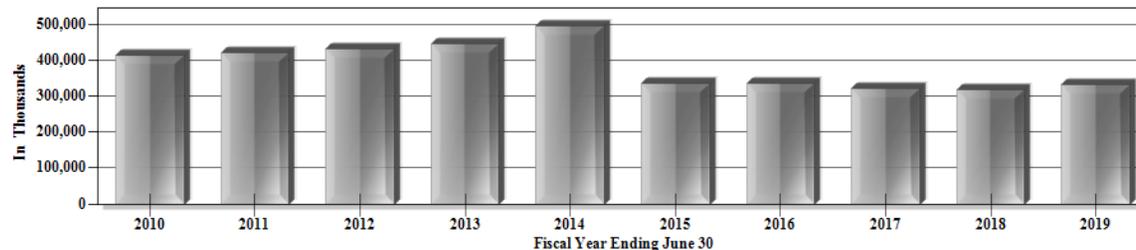
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GREENVILLE COUNTY, SOUTH CAROLINA

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

	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Net investment in capital assets	\$ 367,560	\$ 386,739	\$ 405,079	\$ 392,919	\$ 440,233	\$ 440,553	\$ 443,004	\$ 456,393	\$ 469,314	\$ 493,009
Restricted	5,853	20,518	15,001	16,298	42,804	44,344	39,649	37,457	41,121	42,720
Unrestricted (deficit)	23,469	(7,173)	(14,421)	4,339	(17,242)	(179,177)	(178,849)	(198,994)	(215,642)	(226,432)
Total governmental activities net position	\$ 396,882	\$ 400,084	\$ 405,659	\$ 413,556	\$ 465,795	\$ 305,720	\$ 303,804	\$ 294,856	\$ 294,793	\$ 309,297
Business-type activities										
Net investment in capital assets	\$ 19,955	\$ 20,775	\$ 21,155	\$ 22,563	\$ 23,456	\$ 24,851	\$ 25,878	\$ 26,067	\$ 27,298	\$ 26,880
Unrestricted (deficit)	275	3,743	6,714	10,520	10,319	5,897	6,067	2,193	(2,019)	(2,143)
Total business-type activities net position	\$ 20,230	\$ 24,518	\$ 27,869	\$ 33,083	\$ 33,775	\$ 30,748	\$ 31,945	\$ 28,260	\$ 25,279	\$ 24,737
Primary Government										
Net investment in capital assets	\$ 387,515	\$ 407,514	\$ 426,234	\$ 415,482	\$ 463,689	\$ 465,404	\$ 468,882	\$ 482,458	\$ 496,612	\$ 519,889
Restricted	5,853	20,518	15,001	16,298	42,804	44,344	39,649	37,457	41,121	42,720
Unrestricted (deficit)	23,744	(3,430)	(7,707)	14,859	(6,923)	(173,280)	(172,782)	(196,800)	(217,662)	(228,575)
Total Primary Government Net Position	\$ 417,112	\$ 424,602	\$ 433,528	\$ 446,639	\$ 499,570	\$ 336,468	\$ 335,749	\$ 323,115	\$ 320,071	\$ 334,034

Primary Government Net Position



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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental activities:										
Administrative services	\$ 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	\$ 3,144,199
General services	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	26,192,074
Emergency medical services	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	21,202,957
Community development and planning	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	46,222,508
Parks, recreation & tourism	-	-	-	-	14,551,645	15,982,659	15,761,874	22,166,044	17,032,959	18,704,773
Public safety	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	44,499,954
Judicial services	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	27,529,074
Fiscal services	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	3,185,587
Law enforcement services	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	55,897,120
Boards, commissions & others	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	13,477,838
Pass through bond funding	-	14,707,288	5,615,000	-	2,207,005	-	-	-	-	-
Interest and fiscal charges	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	3,851,810
Total governmental activities expenses	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	263,907,894
Business-type activities:										
Solid waste	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	10,478,925
Stormwater	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	8,681,964
Parking garage	143,637	117,579	124,976	138,757	110,873	128,395	119,677	50,039	50,229	48,866
Total business-type activities expenses	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	19,209,755
Total primary government expenses	\$ 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	\$ 283,117,649
Program revenues										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 5,471,605
Other activities	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	56,074,832
Operating grants and contributions	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	23,604,846
Capital grants and contributions	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	10,903,981
Total governmental activities program revenues	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	96,055,264
Business-type activities:										
Charges for services:										
Solid Waste	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	6,900,795
Stormwater	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	7,850,803
Parking Garage	130,925	135,814	139,692	129,905	95,230	122,727	119,602	58,012	63,469	40,029
Total business-type activities program revenues	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	14,791,627
Total primary government program revenues	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	110,846,891
Net(expense)/revenue										
Governmental activities	(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)	(167,852,630)
Business-type activities	(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)	(4,418,128)
Total primary government net expense	\$ (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)	\$ (172,270,758)

GREENVILLE COUNTY, SOUTH CAROLINA

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

Fiscal Year

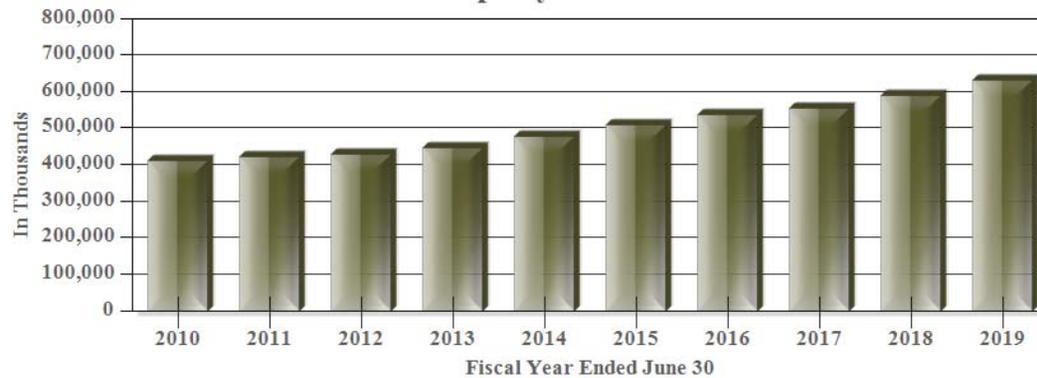
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General revenues and other changes in net position										
Governmental activities:										
Property taxes	\$ 84,414,697	\$ 90,661,038	\$ 85,739,885	\$ 92,889,191	\$ 103,098,556	\$ 107,316,645	\$ 112,255,919	\$ 122,628,060	\$ 128,537,830	\$ 134,341,864
Intergovernmental revenues	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	29,298,918
Other revenues	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	4,118,402
Interest and investment income	3,350,121	1,418,117	1,460,093	106,475	636,753	777,014	1,338,410	976,774	1,838,766	3,298,520
Capital contributions	-	-	-	-	-	-	-	4,250,417	-	-
Hospitality tax	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	8,994,897
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	679,190
Total governmental activities	<u>127,466,682</u>	<u>130,334,858</u>	<u>124,008,884</u>	<u>131,056,713</u>	<u>142,302,547</u>	<u>152,814,725</u>	<u>165,110,980</u>	<u>170,678,155</u>	<u>174,145,913</u>	<u>180,731,791</u>
Business-type activities:										
Property taxes	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	4,307,904
Other revenue	-	207,697	-	-	-	-	-	-	-	-
Interest and investment income	271,906	116,682	120,505	4,627	78,641	92,930	173,024	153,129	90,543	247,125
Gains from sale of property	3,050	-	-	-	-	-	-	-	-	-
Capital asset transfers	1,874	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	(2,517)	-	-	(247,050)	(729,854)	(648,320)	(679,190)
Total business-type activities	<u>4,150,318</u>	<u>4,334,502</u>	<u>3,872,165</u>	<u>4,120,608</u>	<u>3,603,771</u>	<u>3,717,439</u>	<u>3,774,562</u>	<u>3,286,009</u>	<u>3,511,525</u>	<u>3,875,839</u>
Total primary government	<u>\$ 131,617,000</u>	<u>\$ 134,669,360</u>	<u>\$ 127,881,049</u>	<u>\$ 135,177,321</u>	<u>\$ 145,906,318</u>	<u>\$ 156,532,164</u>	<u>\$ 168,885,542</u>	<u>\$ 173,964,164</u>	<u>\$ 177,657,438</u>	<u>\$ 184,607,630</u>
Change in net position										
Governmental activities	\$ 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	\$ 12,879,161
Beginning net position - Parks, Recreation & Tourism	-	-	-	-	52,128,374	-	-	-	-	-
Restatement of net position	-	-	-	-	(1,512,750)	(168,813,646)	-	-	(13,349,201)	1,625,617
Business-type activities	<u>(3,710,580)</u>	<u>4,288,569</u>	<u>3,350,902</u>	<u>5,214,018</u>	<u>692,048</u>	<u>1,487,099</u>	<u>1,196,817</u>	<u>(3,685,381)</u>	<u>(2,980,555)</u>	<u>(542,289)</u>
Total primary government	<u>\$ 14,151,754</u>	<u>\$ 4,546,329</u>	<u>\$ 6,816,025</u>	<u>\$ 13,110,089</u>	<u>\$ 52,931,564</u>	<u>\$ (163,102,040)</u>	<u>\$ (719,046)</u>	<u>\$ (12,633,194)</u>	<u>\$ (3,044,403)</u>	<u>\$ 13,962,489</u>

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
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
2019	2018	631,763	8,995	640,758

Property Taxes

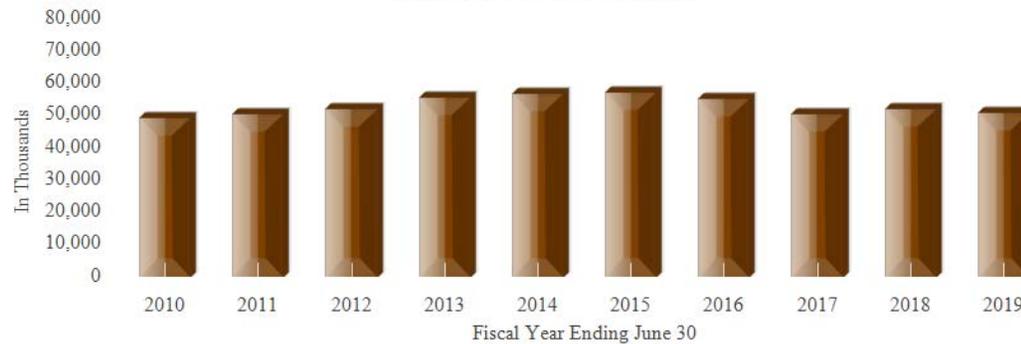


GREENVILLE COUNTY, SOUTH CAROLINA

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Prior to implementation of GASB 54										
Reserved	\$ 599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	48,583	-	-	-	-	-	-	-	-	-
After implementation of GASB 54										
Nonspendable	-	156	137	123	214	3,329	3,023	93	54	4,379
Committed	-	2,448	2,472	2,604	2,656	2,751	2,858	2,960	3,120	3,214
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	43,413
Total General Fund	<u>\$ 49,182</u>	<u>\$ 50,436</u>	<u>\$ 52,219</u>	<u>\$ 55,507</u>	<u>\$ 56,883</u>	<u>\$ 57,315</u>	<u>\$ 55,139</u>	<u>\$ 50,553</u>	<u>\$ 52,144</u>	<u>\$ 51,006</u>
All Other Governmental Funds										
Prior to implementation of GASB 54										
Reserved	5,853	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	23,005	-	-	-	-	-	-	-	-	-
Capital projects funds	13,729	-	-	-	-	-	-	-	-	-
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	42,836
Committed	-	13,573	12,383	7,939	13,068	13,715	9,358	5,760	5,487	5,614
Unassigned (deficit)	-	(286)	(992)	(166)	(1,706)	(9,725)	(3,876)	-	(76)	(6,758)
Total all other governmental funds	<u>\$ 42,587</u>	<u>\$ 33,808</u>	<u>\$ 26,392</u>	<u>\$ 24,073</u>	<u>\$ 54,355</u>	<u>\$ 54,533</u>	<u>\$ 44,453</u>	<u>\$ 43,329</u>	<u>\$ 45,819</u>	<u>\$ 41,692</u>

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)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Property taxes	\$ 85,763	\$ 89,687	\$ 89,627	\$ 92,536	\$ 103,862	\$ 107,870	\$ 112,448	\$ 122,602	\$ 128,240	\$ 134,078
County offices	24,441	25,601	26,762	28,132	29,000	30,576	30,215	33,718	34,854	35,322
Intergovernmental	45,625	39,974	39,811	42,230	42,329	44,941	44,016	47,827	51,200	49,979
Hospitality tax	6,691	6,888	7,083	7,320	7,605	7,728	8,209	8,370	8,754	8,995
Fees	-	7,114	7,603	7,585	11,601	12,658	13,660	12,564	18,299	21,859
Franchise fees	-	2,861	3,045	3,293	3,549	3,880	3,997	3,824	3,818	3,900
Interest and investment income	-	1,184	1,224	106	637	702	1,230	965	1,784	3,060
Other revenues	17,509	4,966	5,554	5,057	5,147	6,004	8,487	5,968	9,833	7,508
Total revenues	<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>	<u>264,701</u>
Expenditures										
Administrative services	2,506	2,196	2,609	2,221	2,387	2,512	2,573	2,791	2,723	2,914
General services	15,544	16,007	16,090	13,886	14,158	14,507	15,161	16,012	16,567	16,598
Emergency medical services	14,981	15,481	15,979	16,480	17,024	17,248	18,443	19,005	20,031	19,684
Community development and planning	17,210	21,145	21,183	21,215	23,022	26,488	40,208	26,195	31,367	29,983
Public safety	26,945	25,547	26,178	27,142	28,843	30,807	31,161	38,840	40,288	43,452
Judicial services	20,437	20,339	20,776	21,725	22,537	23,335	24,356	25,607	26,410	27,075
Fiscal services	2,346	2,395	2,392	2,531	2,611	2,729	2,783	2,915	3,017	3,106
Law enforcement services	37,793	38,143	40,124	41,753	43,932	44,861	46,167	50,981	50,003	51,276
Parks, recreation & tourism	-	-	-	-	12,329	13,695	13,537	19,645	14,968	15,877
Boards, commissions & others	17,897	14,119	12,864	12,656	9,223	9,590	9,505	12,820	10,646	13,324
Capital outlay	13,749	11,669	11,387	9,095	6,817	9,691	17,738	10,566	15,388	27,167
Debt service										
Principal retirement	12,473	14,602	13,763	12,030	14,037	15,974	17,052	17,952	17,911	17,136
Interest and fiscal charges	7,483	7,010	6,880	6,127	5,397	5,696	5,019	4,577	4,169	3,797
Pass through funding	-	14,707	5,615	-	2,207	-	-	-	-	-
Total expenditures	<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>	<u>271,389</u>
Excess (deficiency) of revenue over (under) expenditures	(9,335)	(25,085)	(15,131)	(602)	(794)	(2,774)	(21,441)	(12,068)	3,294	(6,688)

GREENVILLE COUNTY, SOUTH CAROLINA

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

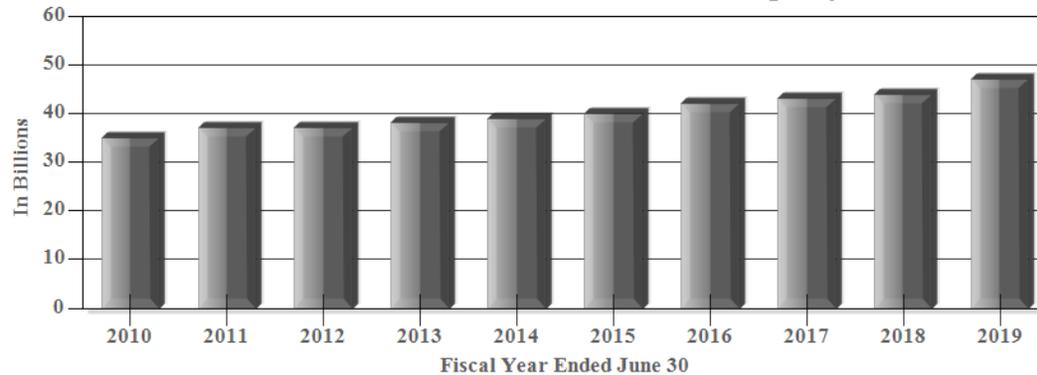
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Other financing sources (uses)										
Capital lease issuance	750	750	1,000	1,000	2,000	2,000	3,975	3,000	4,000	4,000
Bond issuance	-	39,040	5,615	-	25,000	-	3,113	-	-	-
Refunding bond issuance	-	(24,348)	19,555	22,560	-	38,650	14,501	8,635	-	-
Payment 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	28,176	29,918	16,560	16,708	46,570	25,336	26,671	25,511	33,384	38,074
Transfers out	(28,176)	(29,918)	(16,160)	(16,305)	(45,570)	(24,436)	(26,174)	(26,881)	(36,599)	(42,275)
Bond discount	-	(91)	(168)	(129)	(92)	(209)	(47)	(24)	-	-
Bond premium	-	106	986	381	117	2,629	735	752	-	-
Total other financing sources (uses)	750	15,457	7,376	1,573	28,025	3,383	9,187	2,108	785	(201)
Income (Loss) before capital contributions	(8,585)	(9,628)	(7,755)	971	27,231	609	(12,254)	(9,960)	4,079	(6,889)
Beginning fund balance - Recreation	-	-	-	-	4,429	-	-	-	-	-
Net changes in fund balances	<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>	<u>\$ (6,889)</u>
Debt service as a percentage of non-capital expenditures	11.4 %	11.3 %	11.2 %	10.2 %	9.8 %	10.4 %	9.8 %	9.5 %	9.3 %	8.6 %

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				
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 %
2019	1,005,699	902,217	272,876	249,826	2,430,618	51.9	46,792,559	5.19 %

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>						
	Operating Millage (2)	Debt Service Millage	Other Millage	Total County Millage	<u>Municipalities</u>						
					<u>City of Fountain Inn</u> Overall Operating Millage	<u>City of Greenville</u> Overall Operating Millage	<u>City of Greer</u> Overall Operating Millage	<u>City of Mauldin</u> Overall Operating Millage	<u>City of Simpsonville</u> Overall Operating Millage	<u>City of Travelers Rest</u> Overall Operating Millage	
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	
2019	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
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
2019	144.8	52.1	196.9	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.

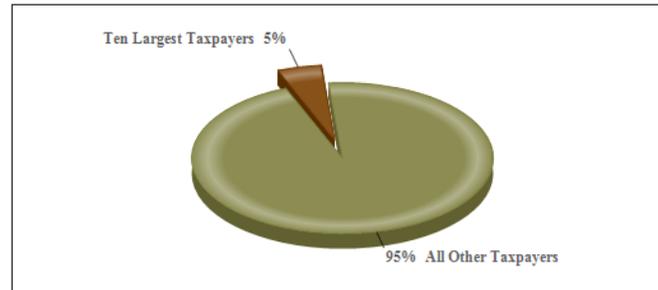
Source: Greenville County Auditor's Office

GREENVILLE COUNTY, SOUTH CAROLINA

Principal Property Taxpayers June 30, 2019 (amounts expressed in thousands)

Taxpayer	Fiscal Year 2019 (Tax Year 2018)			Fiscal Year 2010 (Tax Year 2009)		
	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	\$ 49,370	1	2.0 %	\$ 32,616	1	1.8 %
BellSouth Telecommunications	10,386	2	0.4 %	18,599	2	1.0 %
Cellco Partnership/Verizon Wireless	10,905	3	0.4 %	11,137	3	0.6 %
Piedmont Natural Gas	7,239	4	0.3 %	4,850	6	0.3 %
Greenridge Shops, Inc	6,046	5	0.2 %			
Simon Haywood LLC and Bellweather	5,986	6	0.2 %	5,066	5	0.3 %
Magnolia Park	5,963	7	0.2 %			
Laurens Electric Coop Inc	5,262	8	0.2 %	4,057	9	0.2 %
3M Company	5,169	9	0.2 %	3,812	10	0.2 %
Michelin North America	5,467	10	0.2 %	7,650	4	0.4 %
Verdae Properties				4,281	7	0.2 %
Cryovac Incorporated				4,626	8	0.3 %
Totals	<u>\$ 111,793</u>		<u>4.7 %</u>	<u>\$ 96,694</u>		<u>5.3 %</u>

Fiscal Year 2019
TAXPAYERS - TAXABLE ASSESSED VALUE



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

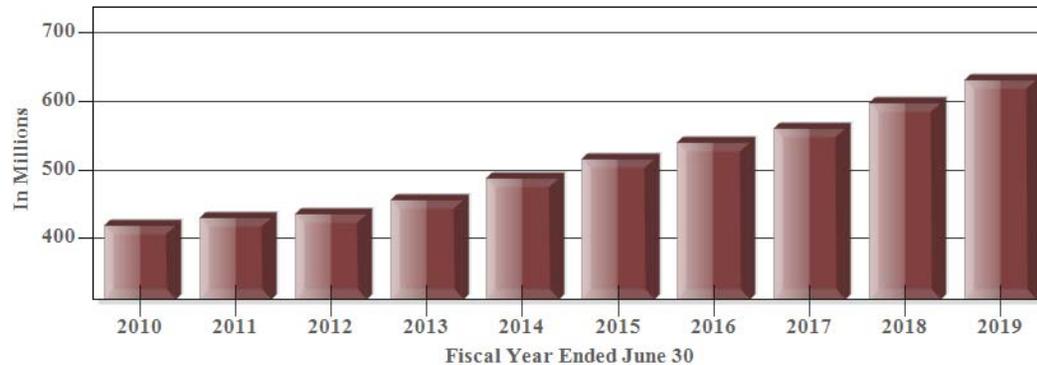
Source: Greenville County Tax Collector

GREENVILLE COUNTY, SOUTH CAROLINA

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

Fiscal Year Ended June 30	Tax Year	Collected within the Fiscal Year of the Levy				Percentage of Levy	Collections in Subsequent Years	Total Collections to Date	
		Total Tax Levy for Fiscal Year	Homestead Taxes	Other Taxes	Percentage of Levy			Amount	Percentage of Levy
2010	2009	\$ 419,779,452	\$ 8,672,082	\$ 401,875,516	97.8 %	\$ 8,398,132	\$ 418,945,730	99.8 %	
2011	2010	437,200,822	9,069,612	412,561,576	96.4 %	7,919,340	429,550,528	98.3 %	
2012	2011	440,576,086	9,255,959	418,480,274	97.1 %	9,159,055	436,895,288	99.2 %	
2013	2012	456,539,026	9,613,403	434,901,368	97.4 %	12,004,163	456,518,934	100.0 %	
2014	2013	490,377,964	10,319,357	466,615,749	97.3 %	12,071,402	489,006,508	99.7 %	
2015	2014	518,399,698	10,545,392	499,062,824	98.3 %	7,386,417	516,994,633	99.7 %	
2016	2015	545,006,314	11,058,406	524,243,046	98.2 %	5,845,027	541,146,479	99.3 %	
2017	2016	560,960,359	11,219,424	542,771,656	98.8 %	6,832,593	560,823,673	100.0 %	
2018	2017	598,191,409	11,873,114	576,609,489	98.4 %	9,556,335	598,038,938	100.0 %	
2019	2018	640,793,363	12,211,513	619,551,647	98.6 %	-	631,763,160	98.6 %	

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			
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
2019	60,850	31,080	9,397	8,330	109,657	0.44 %	210

(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.

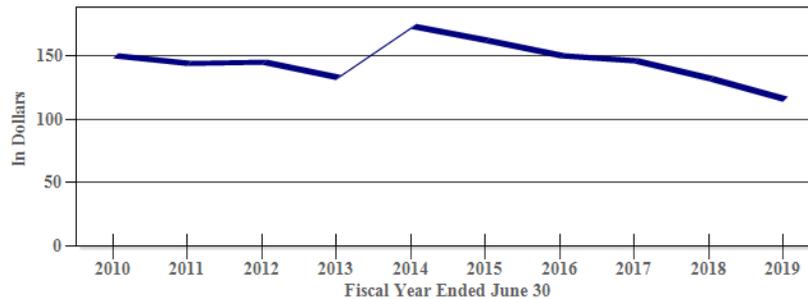
(3) Former Recreation debt was added to Greenville County beginning in FY2014.

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)
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	0.015 %	130
2019	60,850	1,228	59,622	0.127 %	114

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, 2019

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Cities:			
Fountain Inn	\$ 15,879,251	100.00 %	\$ 15,879,251
Greenville	95,552,388	100.00 %	95,552,388
Greer	6,172,789	100.00 %	6,172,789
Mauldin	6,424,178	100.00 %	6,424,178
Simpsonville	15,423,231	100.00 %	15,423,231
Travelers Rest	9,244,519	100.00 %	9,244,519
Total cities	<u>148,696,356</u>		<u>148,696,356</u>
Special purpose districts:			
Belmont Fire & Sanitation District	1,182,000	100.00 %	1,182,000
Berea Public Service District	2,263,000	100.00 %	2,263,000
Boiling Springs Fire District	3,628,766	100.00 %	3,628,766
Canebrake Fire District	1,500,000	100.00 %	1,500,000
ClearSprings Fire District	3,595,665	100.00 %	3,595,665
Duncan Chapel Fire District	1,427,569	100.00 %	1,427,569
Gantt Fire, Sewer & Police District	525,142	100.00 %	525,142
Glassy Mountain Fire District	1,470,000	100.00 %	1,470,000
Greater Greenville Sanitation	1,076,633	100.00 %	1,076,633
Greenville Arena Fire District	28,577,232	100.00 %	28,577,232
Greenville County Art Museum	1,905,334	100.00 %	1,905,334
North Greenville Fire District	1,045,000	100.00 %	1,045,000
Old Mill Estates	150	100.00 %	150
Parker Sewer & Fire District	11,705,570	100.00 %	11,705,570
Piedmont Park Fire District	688,931	100.00 %	688,931
River Falls Fire District	186,759	100.00 %	186,759
South Greenville Fire & Sewer District	3,102,605	100.00 %	3,102,605
Taylors Fire & Sewer District	1,811,329	100.00 %	1,811,329
Tigerville Fire District	250,000	100.00 %	250,000
Wade Hampton Fire & Sewer District	200,000	100.00 %	200,000
Total special purpose districts	<u>66,141,685</u>		<u>66,141,685</u>
School District of Greenville County	719,253,000	100.00 %	719,253,000
Total overlapping debt	<u>934,091,041</u>	100.00 %	<u>934,091,041</u>
Total direct debt	<u>109,808,588</u>	100.00 %	<u>109,808,588</u>
Total direct and overlapping debt			<u><u>\$ 1,043,899,629</u></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									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt limit	\$ 136,094	\$ 143,149	\$ 143,794	\$ 146,555	\$ 150,362	\$ 156,132	\$ 160,990	\$ 160,518	\$ 168,729	\$ 181,293
Total net debt applicable to limit	72,676	71,535	73,711	69,800	89,924	81,807	76,948	74,842	63,191	55,820
Legal debt margin	<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>	<u>\$ 125,473</u>
Total net debt applicable to the limit as a percentage of debt limit	53.40 %	49.97 %	51.26 %	47.63 %	59.81 %	52.40 %	47.80 %	46.63 %	37.45 %	30.79 %

Legal Debt Margin Calculation for Fiscal Year 2019

Assessed value	\$ 2,430,617
(Less manufacturer's abatements)	(39,068)
(Less assessed value of properties that are basis of pledged portion of revenues to secure special source revenue bonds)	(125,388)
Add back: exempt real property	<u>-</u>
Total assessed value	\$ 2,266,161
Debt limit (8% of total assessed value)	\$ 181,293
Debt applicable to limit:	
General obligation bonds	60,850
Less Special Assessment GOB	<u>(5,030)</u>
Total net debt applicable to limit	<u>55,820</u>
Legal debt margin	\$ 125,473

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)

Debt Service

Fiscal Year	Project Revenues (1)	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
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
2019	14,273	-	14,273	2,617	331	4.84

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

Debt Service

Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
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
2019	8,995	-	8,995	2,605	1,194	2.37

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)
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 %
2019	522,611	25,003,800	47,844	38.2	75,577	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

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GREENVILLE COUNTY, SOUTH CAROLINA

Principal Employers Current Year and Nine Years Ago Year Ended June 30, 2019

Employer	2019			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Prisma Health	15,941	1	6.39 %	7,500	2	3.40 %
School District of Greenville County	10,095	2	4.05 %	8,838	1	4.00 %
Michelin North America	5,055	3	2.03 %	4,000	3	1.81 %
Bon Secours St Francis Health System	4,451	4	1.78 %	3,500	4	1.58 %
GE Engineering	4,220	5	1.69 %	3,200	6	1.45 %
Duke Energy Corporation	3,602	6	1.44 %			
Greenville County Government	2,685	7	1.08 %	1,627	9	0.74 %
SC State Government	2,552	8	1.02 %	3,347	5	1.52 %
Fluor Corporation	2,400	9	0.96 %	2,300	7	1.04 %
Bi-Lo Supermarkets	2,089	10	0.84 %			
Bob Jones University				1,795	8	0.81 %
Sealed Air Corporation				1,510	10	0.68 %
	<u>53,090</u>		<u>21.29 %</u>	<u>37,617</u>		<u>17.03 %</u>

Source: Greenville Area Development Corporation

GREENVILLE COUNTY, SOUTH CAROLINA

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

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General government										
Administrative services	26	25	25	25	25	25	25	26	26	26
General services	111	112	112	142	142	152	154	154	154	156
Human resources (1)	29	30	30	-	-	-	-	-	-	-
Community Development and Planning										
Codes enforcement	36	36	35	35	38	54	48	56	56	58
Engineering	9	9	9	9	9	9	75	77	77	78
Maintenance (2)	73	73	67	66	66	66	-	-	-	-
Property management	30	30	31	31	31	30	31	30	30	30
Animal care services	14	14	32	33	38	39	46	48	49	50
Administration	8	8	6	5	5	5	4	3	3	3
Public Safety										
Detention center	290	295	298	296	302	306	309	311	317	322
Emergency medical services (3)	199	200	200	-	-	-	-	-	-	-
Forensics	27	27	27	28	30	30	31	31	31	32
Records	39	39	37	38	38	40	38	38	38	38
Indigent Defense	3	3	3	3	3	3	3	3	3	3
Emergency Medical Services (3)	-	-	-	200	202	202	212	214	225	225
Emergency Management (4)	-	-	-	-	-	-	-	-	-	6
Judicial services	220	224	224	227	228	232	236	239	240	243
Fiscal services	44	44	44	44	44	44	44	44	45	46
Law enforcement services	514	525	533	535	543	549	560	576	589	597
Boards, commissions and others	27	18	18	18	15	1	1	1	1	1
Charity Hospitalization	36	36	36	36	37	37	37	37	40	40
E911	7	7	7	7	7	7	7	7	7	7
Parks, Recreation and Tourism	-	-	-	-	56	56	94	94	98	101

GREENVILLE COUNTY, SOUTH CAROLINA

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

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Victim Witness	17	17	12	12	12	12	12	12	11	11
Fleet management	20	20	20	20	20	20	22	22	22	22
Solid waste	44	44	44	44	47	47	47	47	47	47
Stormwater	<u>22</u>	<u>22</u>	<u>30</u>	<u>31</u>	<u>33</u>	<u>33</u>	<u>33</u>	<u>35</u>	<u>37</u>	<u>40</u>
Total	<u>1,845</u>	<u>1,858</u>	<u>1,880</u>	<u>1,885</u>	<u>1,971</u>	<u>1,999</u>	<u>2,069</u>	<u>2,105</u>	<u>2,146</u>	<u>2,182</u>

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 2013
- (4) Emergency Management was split out of Law Enforcement Services in 2019

GREENVILLE COUNTY, SOUTH CAROLINA

Operating Indicators by Function Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police										
Physical arrests	24,740	24,801	26,857	26,935	25,170	24,526	20,773	25,483	20,662	20,864
Traffic (DUI)	436	548	668	744	395	487	419	367	302	350
Total crimes	37,433	37,807	40,963	41,287	39,983	38,856	37,650	36,097	33,561	33,106
Emergency Medical Services										
Number of calls answered	48,107	58,971	54,647	62,000	56,638	56,642	64,238	67,906	67,713	69,689
Highways and streets										
Street resurfacing (miles)	34	35	33	22	32	18	29	17	31	27

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

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Police										
Stations	7	7	7	8	8	8	8	8	8	8
Patrol units	186	191	197	202	200	202	210	191	191	197
Emergency Medical Services										
Ambulances	27	30	28	27	27	27	34	34	37	35
Quick Response Vehicles	6	6	8	8	8	8	8	10	11	9
Community Paramedic Vehicles	-	-	-	-	-	-	1	1	3	-
Administrative Vehicles	4	4	3	2	3	2	3	3	1	2
Service Truck	1	3	1	1	1	1	1	1	1	1
Public Works										
Highways and streets										
Streets (miles)	1,600	1,611	1,670	1,700	1,735	1,669	1,742	1,778	1,781	1,788
Traffic signals	2	2	2	3	3	2	2	2	2	2

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