

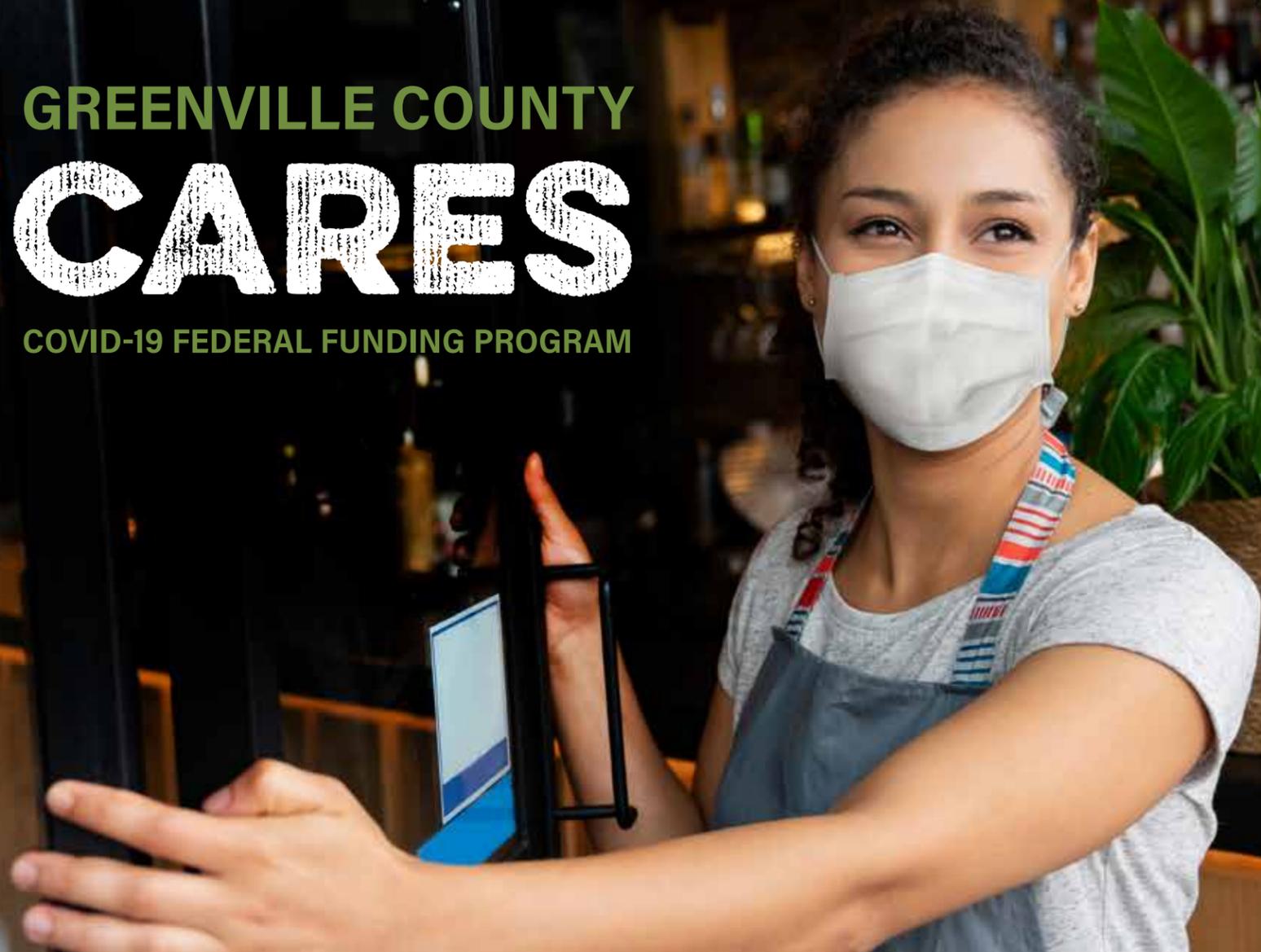


*Fiscal year ended June 30, 2020*



# GREENVILLE COUNTY CARES

COVID-19 FEDERAL FUNDING PROGRAM



*Greenville County received nearly \$91 million in federal funding from the CARES Act to provide the local governments and the community with public health and economic relief following the impacts of the COVID-19 pandemic. Working with public and private partners, the County is administering the funding for various initiatives including public health, COVID-19 testing, small business support, child care and a public relations campaign stressing the need for facial masking and social distancing.*

Letter to the citizens of the  
County of Greenville..... 4

Greenville County  
Government ..... 6

About Greenville County..... 8

Summary of Financial  
Information..... 10

Functions of Government ..... 12

# Letter to the Citizens

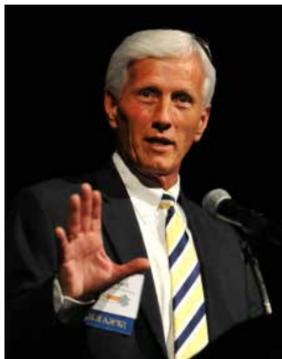
Dear Citizens,

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](http://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,

A handwritten signature in black ink, appearing to read "Joseph Kernell".

Joseph Kernell  
Greenville County Administrator

## Interesting Fact:

During the COVID-19 pandemic, Greenville County never stopped providing essential services. In order to safely continue serving the community, Greenville County Council moved to meeting virtually.



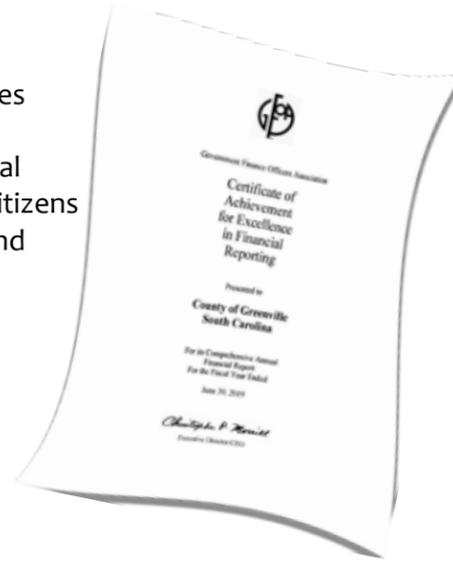
**Greenville County is committed to addressing the community’s need for quality, low-cost housing. The County’s Affordable Housing Fund provides partners the foundations necessary to break ground on homes to be sold to low to moderate income families.**

# 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 96,000 community members each day.



[www.GreenvilleCounty.org](http://www.GreenvilleCounty.org)

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

After nearly one full year of community input, data collection, public meetings and research, Greenville County completed the decennial comprehensive plan. “Plan Greenville County” addresses critical planning-related growth issues and serves as the foundation for future land use and development regulations.



# About Greenville County

Greenville County is the centerpiece of the thriving Upstate region, and is South Carolina's most populous county. Supported by favorable tax rates, outstanding market accessibility, diverse education opportunities, and low cost of living, the County has a workforce of nearly 250,000. With a pre-pandemic unemployment rate of just 3.5%, the County is home to more than 650 national and international manufacturers as well as 44 Fortune 500 companies.

Framed by the scenic beauty of the rolling foothills of the Blue Ridge Mountains, Greenville County is home to diverse communities rich with character, including the thriving metropolitan area of award-winning downtown Greenville, which Conde Nast Traveler ranks as a "Top 10 Best City in the USA." The area is a perfect place to raise a family, advance a career, retire, and enjoy.



## Labor Force

Total Workforce:  
**265,940**



Professional  
Business Services  
**21.1%**



Trades &  
Utilities  
**18.5%**



Education &  
Health Care  
**12.4%**



Manufacturing  
**10.8%**



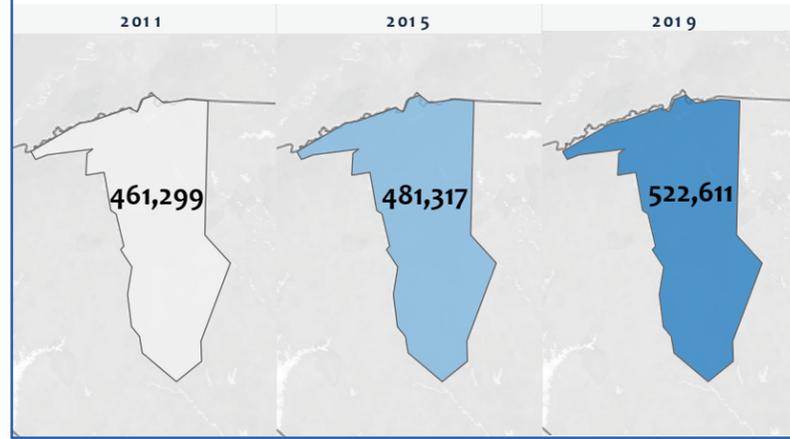
Leisure &  
Hospitality  
**10.9%**



Government  
**11.7%**

## Facts and Figures

### Greenville County | Total Population



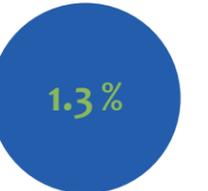
### Population Growth

2012	2.1%
2013	2.0%
2014	1.0%
2015	-0.8%
2016	3.0%
2017	2.8%
2018	0.6%
2019	2.0%

### 2020 Total Population



### Percent Change

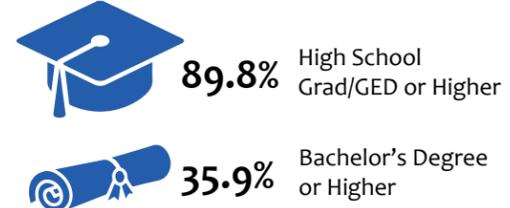


Population estimates for the two most recent years are based on historical data. Other years' are revised estimates provided by the U.S. Department of Commerce, Bureau of Economic Analysis.

### Population by Gender



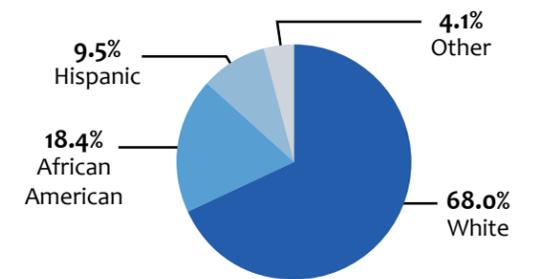
### Education



**38.2** Median Age

**33.3%** of the population is of prime working age

### Population by Race & Origin



Per Capita Income  
**50,800**  
(average per person)



Owner Occupied Housing  
**66.5%**



Persons Per Household  
**2.57**  
(average)



Median Gross Rent  
**\$880**



2020 | Greenville County  
Total Households  
**207,400**



2020 | Greenville County  
Median Home Value  
**\$198,076**



2020 | Greenville County  
Average Home Value  
**\$252,694**

# 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, the balance sheet reflects Greenville County's strong financial position. The consumption or acquisition of net assets that applies to a future reporting period are called deferred outflows of resources and deferred inflows of resources, respectively.

ASSETS	Governmental Activities		Business-type Activities	
	2020	2019	2020	2019
Current and other assets	\$ 258,374,911	\$118,233,204	\$10,550,852	\$ 10,447,095
Capital assets	590,650,444	535,813,044	26,976,454	26,880,271
Deferred outflow - unamortized amount on refundings	4,362,645	5,342,505		
Deferred outflow - pensions	30,766,105	34,833,403	786,019	877,276
Deferred outflows - OPEB	17,342,266	17,753,307		
<b>Total assets &amp; deferred outflows of resources</b>	<b>901,496,371</b>	<b>711,975,463</b>	<b>38,313,325</b>	<b>38,204,642</b>
<b>LIABILITIES</b>				
Long-term liabilities	386,338,129	378,082,549	29,990,994	12,333,804
Other liabilities	195,077,780	21,350,893	1,849,598	1,069,056
Deferred inflows - pensions	4,116,047	2,241,532	63,984	64,929
Deferred inflows - OPEB	864,012	1,003,369		
<b>Total liabilities &amp; deferred inflows of resources</b>	<b>\$586,395,968</b>	<b>402,678,343</b>	<b>31,904,576</b>	<b>13,467,789</b>
<b>Total net position</b>	<b>\$ 315,100,403</b>	<b>\$309,297,120</b>	<b>\$6,408,749</b>	<b>\$24,736,853</b>

## Explanations of Major Fluctuations

The net position for governmental activities increased due to the County receiving federal funding from the CARES Act for pandemic relief and the issuing of an installment purchase revenue bond used to finance the construction and renovation of several County office buildings. Capital assets also make up a large portion of the increase due to the construction and renovation of the County administration building and other facilities. The decrease in business-type activities net position is due to an increase in the liability related to the landfill closure and post-closure. The amount estimated increased by approximately \$18,000,000. The County now uses a third party engineering firm to estimate the closure portion of the costs.



*Construction of the new County Administration building is underway. The County's new home will feature a five story facility with a parking deck, veteran's memorial wall, and a plaza. This public building is the centerpiece of a \$1 billion public-private development of 37.5 acres in downtown Greenville.*

# 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.

	Last Five Fiscal Years				
	2020	2019	2018	2017	2016
<b>EXPENSES</b>					
<b>Governmental Activities</b>					
Administrative Services	\$ 4,840,004	\$ 3,144,199	\$ 2,769,996	\$ 8,115,891	\$ 2,624,799
General Services	38,075,145	26,192,074	25,395,734	30,111,087	19,027,592
Emergency Medical Services	17,617,685	21,202,957	21,556,499	20,399,462	19,221,506
Community Development & Planning	47,599,076	46,222,508	47,365,611	41,722,579	55,083,718
Parks, Recreation & Tourism	17,275,931	18,704,773	17,032,959	22,166,044	15,761,874
Public Safety	53,273,936	44,499,954	42,112,319	40,696,900	32,078,269
Judicial Services	28,235,115	27,529,074	27,619,180	26,826,780	24,874,958
Fiscal Services	3,219,279	3,185,587	3,170,014	3,072,469	2,851,492
Law Enforcement Services	62,937,788	55,897,120	54,201,332	55,049,513	48,991,466
Boards, Commissions & Others	15,065,851	13,477,838	11,032,722	13,044,724	9,629,052
Interest and Fiscal Charges	4,782,558	3,851,810	4,288,178	4,640,872	5,325,377
<b>Total Governmental Activities</b>	<b>292,922,368</b>	<b>263,907,894</b>	<b>256,544,544</b>	<b>265,846,321</b>	<b>235,470,103</b>
<b>Business-Type Activities</b>					
Solid Waste	29,988,848	10,478,925	12,934,646	14,157,460	9,146,259
Stormwater	7,137,044	8,681,964	8,269,682	7,584,263	7,959,604
Parking Garage	54,388	48,866	50,229	50,039	119,677
<b>Total Business-Type Activities</b>	<b>37,180,280</b>	<b>19,209,755</b>	<b>21,254,557</b>	<b>21,791,762</b>	<b>17,225,540</b>
<b>Total Primary Government Expenses</b>	<b>330,102,648</b>	<b>283,117,649</b>	<b>277,799,101</b>	<b>287,638,083</b>	<b>252,695,643</b>
<b>PROGRAM REVENUES</b>					
<b>Governmental Activities</b>					
General Government	7,502,468	5,471,605	5,753,863	5,659,137	6,603,006
Other Activities	55,615,356	56,074,832	52,503,028	45,685,056	43,099,292
Operating Grants & Contributions	32,079,298	23,604,846	25,427,892	20,176,331	15,779,993
Capital Grants & Contributions	19,116,600	10,903,981	11,999,201	14,699,829	2,960,969
<b>Total Govt. Activities Program Revenues</b>	<b>114,313,722</b>	<b>96,055,264</b>	<b>95,683,984</b>	<b>86,220,353</b>	<b>68,443,260</b>
<b>Business-Type Activities</b>					
Solid Waste	7,067,907	6,900,795	6,941,774	6,975,547	6,877,324
Stormwater	7,815,509	7,850,803	7,757,234	7,786,813	7,650,869
Parking Garage	42,214	40,029	63,469	58,012	119,602
<b>Total Business-Type Activities Program Revenues</b>	<b>14,925,630</b>	<b>14,791,627</b>	<b>14,762,477</b>	<b>14,820,372</b>	<b>14,647,795</b>
<b>Total Primary Govt. Program Revenues</b>	<b>129,239,352</b>	<b>110,846,891</b>	<b>110,446,461</b>	<b>101,040,725</b>	<b>83,091,055</b>
<b>NET (EXPENSE)/REVENUE</b>					
Governmental Activities	(178,608,646)	(167,852,630)	(160,860,560)	(179,625,968)	(167,026,843)
Business-Type Activities	(22,254,650)	(4,418,128)	(6,492,080)	(6,971,390)	(2,577,745)
<b>Total Primary Govt. Net Expenses</b>	<b>(200,863,296)</b>	<b>(172,270,758)</b>	<b>(167,352,640)</b>	<b>(186,597,358)</b>	<b>(169,604,588)</b>

The top portion of the following page will explain the reasons for major fluctuations between 2019 and 2020.

Continued from page 12:

## Explanations of Major Fluctuations:

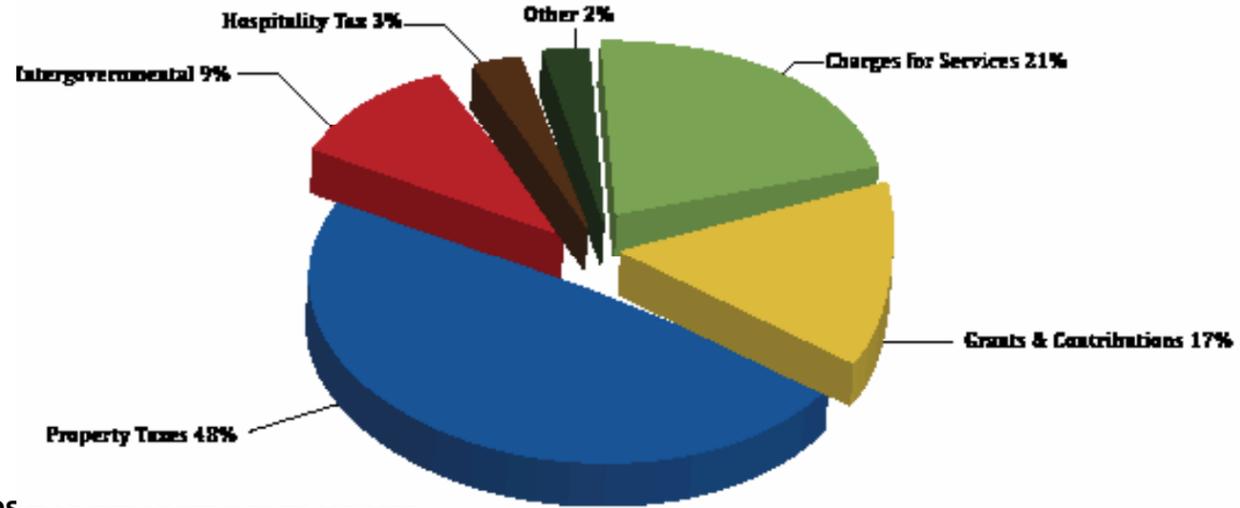
The increase in expenses for governmental activities is due to an increase in public safety and law enforcement salary and wages and corresponding related benefits. Interest and fiscal charges are also up due to the cost of issuances of the Simpsonville fire service area general obligation bond and the issuance of an installment purchase revenue bond. Additionally, the increases in general services expenses are due to OPEB and pension expenses. Charges for services, or program revenues, are up due increased consumer spending as a result of continued expansion in the local economy. Further, the increase in operating grants and contributions is related to the County receiving a significant portion of CARES Act money as a result of the pandemic. The increase in expenses for the business-type activities is mostly due to an increase in Solid Waste expenses related to an adjustment to the landfill closure/post-closure liability. The increase in charges for services for the business-type activities is also due to an increase in fees and charges.



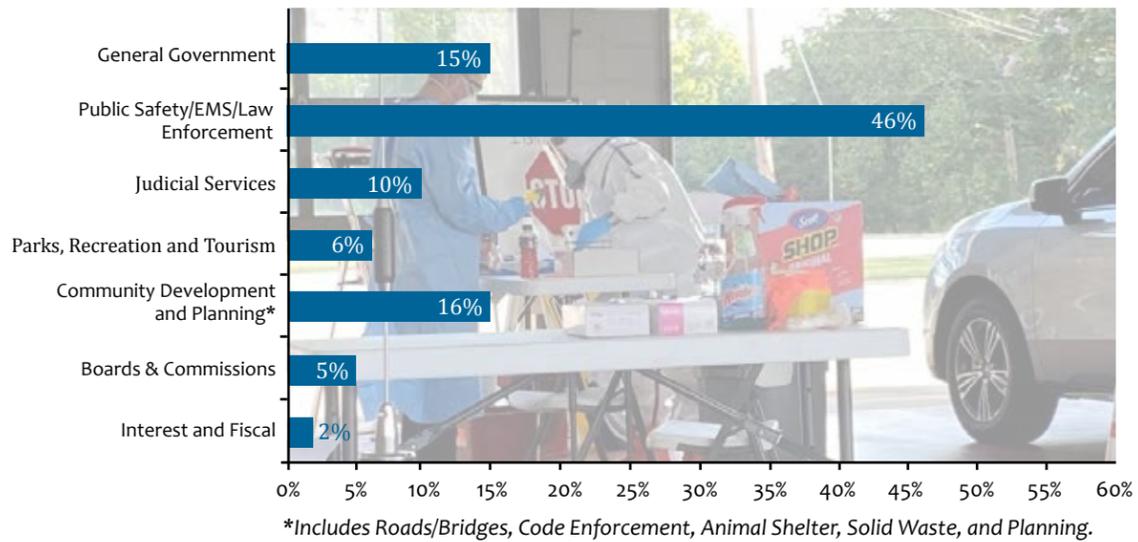
*Greenville County earned the James Lee Witt Award for Excellence in Floodplain Management. This national honor was bestowed on the County in recognition of outstanding programs and activities in the front lines of floodplain management. The County has returned more than 105 acres to floodplains while also improving overall water quality.*

# Functions of Government continued

## Revenue Sources – Governmental Activities



## Expenses – Governmental Activities

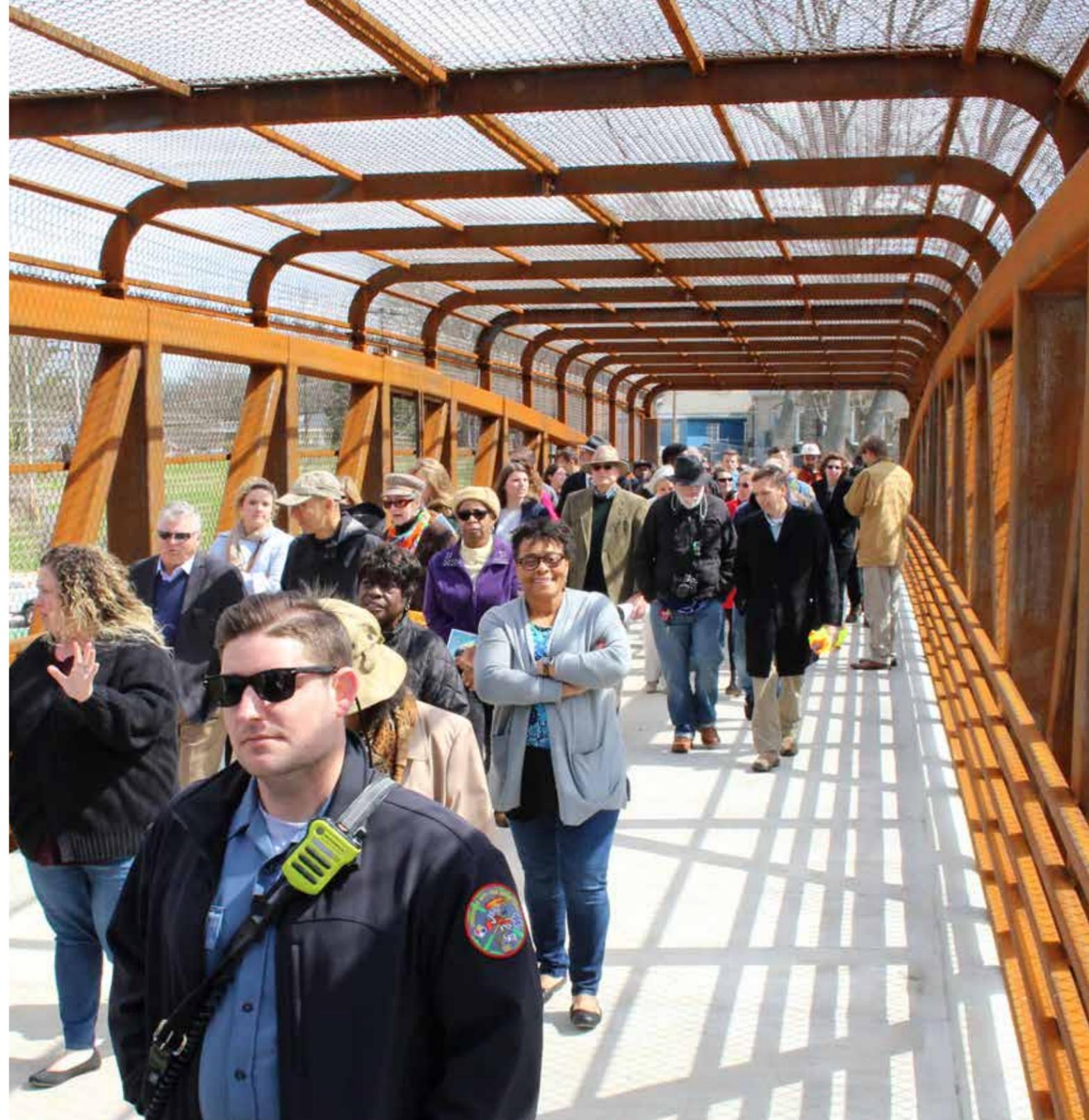


### AAA Bond Rated

For the twentieth consecutive year, Greenville County has had its prestigious AAA bond rating reaffirmed by all three ratings agencies. The ratings confirm that the County's bonds are of the highest credit quality, provide financial security and translate into substantial savings for tax payers.

### A No-Kill Community for Animals

Greenville County Animal Care, Greenville County's municipal animal shelter, achieved "no-kill" status in 2019. More than 90% of the homeless animals in Greenville County are saved each year thanks to citizens who support the shelter by choosing to adopt, foster and volunteer. In 2020, Animal Care became one of only 38 shelters in the world to pilot the Human Animal Support Services model, a movement to provide services that go beyond shelter walls.



**Greenville County Engineering continues to connect communities. The previous bridge that crossed a busy rail line was closed in 1994, but in 2020, the Xanthene Norris Pedestrian Bridge opened connecting the Southernside community to the city of Greenville and opening up business and work opportunities for thousands of residents.**



**Financial Operations Division**

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