

# Statistical Section



*Greenville County Animal Care takes in more than 20,000 homeless and forgotten pets every year. They work collaboratively with many animal welfare organizations to provide intake, adoption and fostering, spay-neuter, and pet wellness services.*

**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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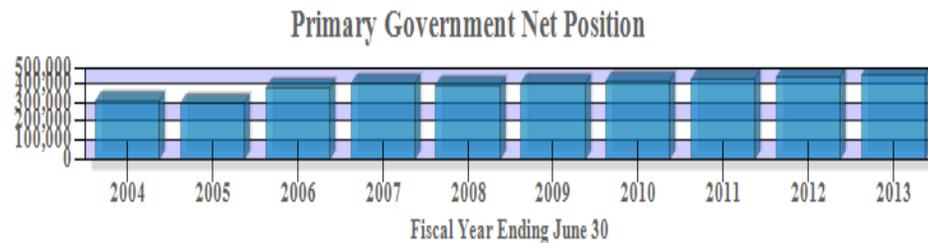
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

## GREENVILLE COUNTY, SOUTH CAROLINA

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Net investment in capital assets	\$ 223,598	\$ 231,119	\$ 313,451	\$ 322,077	\$ 343,935	\$ 348,370	\$ 367,560	\$ 386,739	\$ 405,079	\$ 392,919
Restricted	2,044	2,453	2,815	1,400	1,629	1,532	5,853	20,518	15,001	16,298
Unrestricted (Deficit)	60,423	49,124	47,193	59,879	23,917	27,202	23,469	(7,173)	(14,421)	4,339
Total governmental activities net position	\$ 286,065	\$ 282,696	\$ 363,459	\$ 383,356	\$ 369,481	\$ 377,104	\$ 396,882	\$ 400,084	\$ 405,659	\$ 413,556
Business-type activities										
Net investment in capital assets	\$ 12,244	\$ 11,580	\$ 11,583	\$ 19,419	\$ 19,931	\$ 19,502	\$ 19,955	\$ 20,775	\$ 21,155	\$ 22,563
Unrestricted	6,716	6,380	3,755	4,056	4,041	4,060	275	3,743	6,714	10,520
Total business-type activities net position	\$ 18,960	\$ 17,960	\$ 15,338	\$ 23,475	\$ 23,972	\$ 23,562	\$ 20,230	\$ 24,518	\$ 27,869	\$ 33,083
Primary Government										
Net investment in capital assets	\$ 235,842	\$ 242,699	\$ 325,034	\$ 341,496	\$ 363,866	\$ 367,872	\$ 387,515	\$ 407,514	\$ 426,234	\$ 415,482
Restricted	2,044	2,453	2,815	1,400	1,629	1,532	5,853	20,518	15,001	16,298
Unrestricted	67,139	55,504	50,948	63,935	27,958	31,262	23,744	(3,430)	(7,707)	14,859
Total Primary Government Net Position	\$ 305,025	\$ 300,656	\$ 378,797	\$ 406,831	\$ 393,453	\$ 400,666	\$ 417,112	\$ 424,602	\$ 433,528	\$ 446,639



**Note:** The County elected to defer the reporting of the stormwater network infrastructure until fiscal year 2006. The increase in "net investment in capital assets" for the governmental activities in FY2006 resulted from the recording of these assets. The decrease in unrestricted net position for the governmental activities is due to the implementation of GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions, in fiscal year 2011.

# GREENVILLE COUNTY, SOUTH CAROLINA

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Expenses</b>										
<b>Governmental activities:</b>										
Administrative services	\$ 1,255,010	\$ 2,574,571	\$ 2,408,056	\$ 1,937,285	\$ 2,127,509	\$ 2,399,675	\$ 2,578,753	\$ 2,234,779	\$ 2,667,770	\$ 2,140,029
General services	15,246,004	16,194,035	17,646,335	18,499,422	20,999,211	22,835,036	14,557,030	15,802,192	15,303,700	15,399,546
Emergency medical services	1,591,216	1,572,998	1,605,276	1,931,379	1,855,296	2,549,862	1,915,216	2,944,130	2,110,709	17,007,397
Community development and planning	17,710,381	20,108,397	20,678,920	33,685,542	30,610,940	31,611,620	29,841,965	34,052,980	32,454,237	35,490,126
Public safety	26,448,169	39,342,397	35,892,250	39,532,335	39,483,481	42,835,931	42,508,616	41,827,473	43,662,633	27,651,126
Judicial services	12,960,829	15,846,724	16,330,554	17,014,739	17,772,769	20,254,482	20,586,844	20,693,430	21,376,123	22,110,560
Fiscal services	1,465,959	2,030,500	2,074,871	2,144,119	2,241,777	2,364,635	2,383,885	2,464,053	2,479,827	2,574,458
Law enforcement services	22,329,774	28,845,646	31,983,596	34,240,536	37,107,412	38,581,975	39,756,880	39,938,588	42,411,530	43,535,553
Boards, commission & others	24,826,833	5,948,724	5,933,367	8,116,797	12,799,516	19,295,645	17,916,255	14,213,152	12,984,648	12,728,988
Pass through bond proceeds	-	-	-	-	35,107,351	-	-	14,707,288	5,615,000	-
Interest and fiscal charges	6,845,099	6,096,824	5,945,721	6,435,560	6,212,274	8,005,747	7,962,583	6,312,126	7,391,141	7,949,859
<b>Total governmental activities expenses</b>	<b>130,679,274</b>	<b>138,560,816</b>	<b>140,498,946</b>	<b>163,537,714</b>	<b>206,317,536</b>	<b>190,734,608</b>	<b>180,008,027</b>	<b>195,190,191</b>	<b>188,457,318</b>	<b>186,587,642</b>
<b>Business-type activities:</b>										
Solid Waste	6,331,032	9,877,195	14,446,106	5,120,800	6,270,841	6,844,449	11,461,320	6,190,886	6,914,783	6,365,450
Stormwater	4,036,728	4,252,681	3,368,765	4,496,618	7,066,364	7,960,519	7,348,913	5,936,435	6,471,342	6,013,983
Parking Garage	74,248	76,505	86,871	188,219	181,365	165,511	143,637	117,579	124,976	138,757
<b>Total business-type activities expenses</b>	<b>10,442,008</b>	<b>14,206,381</b>	<b>17,901,742</b>	<b>9,805,637</b>	<b>13,518,570</b>	<b>14,970,479</b>	<b>18,953,870</b>	<b>12,244,900</b>	<b>13,511,101</b>	<b>12,518,190</b>
<b>Total primary government expenses</b>	<b>\$ 141,121,282</b>	<b>\$ 152,767,197</b>	<b>\$ 158,400,688</b>	<b>\$ 173,343,351</b>	<b>\$ 219,836,106</b>	<b>\$ 205,705,087</b>	<b>\$ 198,961,897</b>	<b>\$ 207,435,091</b>	<b>\$ 201,968,419</b>	<b>\$ 199,105,832</b>
<b>Program revenues</b>										
<b>Governmental activities:</b>										
<b>Charges for services:</b>										
General government	\$ 9,064,108	\$ 7,609,746	\$ 9,679,561	\$ 9,516,933	\$ 13,208,470	\$ 10,957,269	\$ 5,051,656	\$ 5,283,652	\$ 6,188,465	\$ 6,635,860
Other activities	16,069,687	17,763,111	22,889,080	32,123,288	29,029,905	30,293,188	29,892,863	31,277,413	33,552,961	34,629,228
Operating grants and contributions	8,775,700	10,203,125	10,570,767	11,775,131	9,691,760	8,474,748	17,066,852	13,487,804	14,317,532	15,152,223
Capital grants and contributions	7,660,417	8,096,497	9,985,863	15,003,342	9,701,503	8,260,193	18,392,308	15,064,224	13,854,599	7,009,689
<b>Total governmental activities program revenues</b>	<b>41,569,912</b>	<b>43,672,479</b>	<b>53,125,271</b>	<b>68,418,694</b>	<b>61,631,638</b>	<b>57,985,398</b>	<b>70,403,679</b>	<b>65,113,093</b>	<b>67,913,557</b>	<b>63,427,000</b>
<b>Business-type activities:</b>										
<b>Charges for services:</b>										
Solid Waste	2,853,372	3,091,762	3,706,810	2,882,999	2,326,551	2,843,985	3,488,290	4,534,378	5,126,424	5,751,323
Stormwater	4,777,428	6,189,903	6,285,107	7,018,077	7,217,470	7,403,660	7,473,757	7,528,775	7,723,722	7,730,372
Parking Garage	-	480	1,431	102,447	93,998	102,821	130,925	135,814	139,692	129,905
<b>Total business-type activities program revenues</b>	<b>7,630,800</b>	<b>9,282,145</b>	<b>9,993,348</b>	<b>10,003,523</b>	<b>9,638,019</b>	<b>10,350,466</b>	<b>11,092,972</b>	<b>12,198,967</b>	<b>12,989,838</b>	<b>13,611,600</b>
<b>Total primary government program revenues</b>	<b>49,200,712</b>	<b>52,954,624</b>	<b>63,118,619</b>	<b>78,422,217</b>	<b>71,269,657</b>	<b>68,335,864</b>	<b>81,496,651</b>	<b>77,312,060</b>	<b>80,903,395</b>	<b>77,038,600</b>

# GREENVILLE COUNTY, SOUTH CAROLINA

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

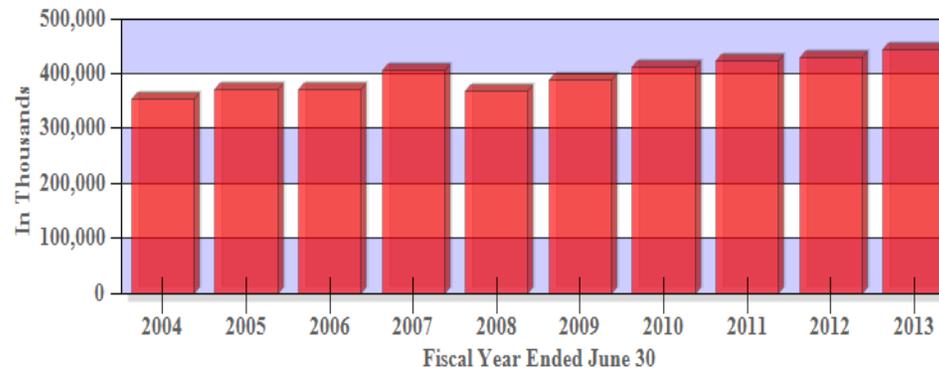
	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Net(expense)/revenue</b>										
Governmental activities	(89,109,362)	(94,888,337)	(87,373,675)	(95,119,020)	(144,685,898)	(132,749,210)	(109,604,348)	(130,077,098)	(120,543,761)	(123,160,642)
Business-type activities	(2,811,208)	(4,924,236)	(7,908,394)	197,886	(3,880,551)	(4,620,013)	(7,860,898)	(45,933)	(521,263)	1,093,410
Total primary government net expense	<u>\$ (91,920,570)</u>	<u>\$ (99,812,573)</u>	<u>\$ (95,282,069)</u>	<u>\$ (94,921,134)</u>	<u>\$ (148,566,449)</u>	<u>\$ (137,369,223)</u>	<u>\$ (117,465,246)</u>	<u>\$ (130,123,031)</u>	<u>\$ (121,065,024)</u>	<u>\$ (122,067,232)</u>
<b>General revenues and other changes in net position</b>										
<b>Governmental activities:</b>										
Property taxes	\$ 71,918,159	\$ 72,409,345	\$ 72,978,259	\$ 76,052,119	\$ 84,330,325	\$ 84,438,372	\$ 84,414,697	\$ 90,661,038	\$ 85,739,885	\$ 92,889,191
Intergovernmental revenue - unrestricted	21,136,054	21,597,914	20,983,794	22,597,417	28,565,275	33,157,502	22,514,752	20,022,633	25,836,482	27,427,499
Other revenue	4,976,176	4,168,163	7,756,462	7,226,397	8,640,433	9,667,566	10,498,407	11,345,303	3,889,358	3,311,221
Interest and investment income	2,689,829	3,335,330	4,944,552	6,250,175	5,128,372	3,825,023	3,350,121	1,418,117	1,460,093	106,475
Capital Contributions	-	-	13,000	-	-	-	-	-	-	-
Gains from sale of property	-	-	-	-	-	-	-	-	-	-
Hospitality tax	-	-	-	-	6,491,253	6,734,239	6,690,579	6,887,767	7,083,066	7,319,810
Capital asset transfers	-	-	-	-	-	-	(1,874)	-	-	-
Transfers	-	-	-	973,646	-	-	-	-	-	2,517
Transfers to others	-	(11,565,000)	(377,000)	(15,000)	(4,200,000)	-	-	-	-	-
Total governmental activities	<u>100,720,218</u>	<u>89,945,752</u>	<u>106,299,067</u>	<u>113,084,754</u>	<u>128,955,658</u>	<u>137,822,702</u>	<u>127,466,682</u>	<u>130,334,858</u>	<u>124,008,884</u>	<u>131,056,713</u>
<b>Business-type activities:</b>										
Property taxes	3,370,709	3,301,459	4,080,455	4,305,696	3,789,179	3,931,875	3,873,488	4,010,123	3,751,660	4,118,498
Other revenue	19,804	18,204	-	300,000	-	-	-	207,697	-	-
Interest and investment income	475,056	600,097	820,699	915,931	587,285	277,988	271,906	116,682	120,505	4,627
Gains from sale of property	54,030	5,239	7,300	12,500	2,000	-	3,050	-	-	-
Capital asset transfers	-	-	-	-	-	-	1,874	-	-	-
Transfers	-	-	377,000	15,000	-	-	-	-	-	(2,517)
Total business-type activities	<u>3,919,599</u>	<u>3,924,999</u>	<u>5,285,454</u>	<u>5,549,127</u>	<u>4,378,464</u>	<u>4,209,863</u>	<u>4,150,318</u>	<u>4,334,502</u>	<u>3,872,165</u>	<u>4,120,608</u>
Total primary government	<u>\$ 104,639,817</u>	<u>\$ 93,870,751</u>	<u>\$ 111,584,521</u>	<u>\$ 118,633,881</u>	<u>\$ 133,334,122</u>	<u>\$ 142,032,565</u>	<u>\$ 131,617,000</u>	<u>\$ 134,669,360</u>	<u>\$ 127,881,049</u>	<u>\$ 135,177,321</u>
<b>Change in net position</b>										
Governmental activities	\$ 11,610,856	\$ (4,942,585)	\$ 18,925,392	\$ 17,965,734	\$ (15,730,240)	\$ 5,073,492	\$ 17,862,334	\$ 257,760	\$ 3,465,123	\$ 7,896,071
Business-type activities	1,108,391	(999,237)	(2,622,940)	5,747,013	497,913	(410,150)	(3,710,580)	4,288,569	3,350,902	5,214,018
Total primary government	<u>\$ 12,719,247</u>	<u>\$ (5,941,822)</u>	<u>\$ 16,302,452</u>	<u>\$ 23,712,747</u>	<u>\$ (15,232,327)</u>	<u>\$ 4,663,342</u>	<u>\$ 14,151,754</u>	<u>\$ 4,546,329</u>	<u>\$ 6,816,025</u>	<u>\$ 13,110,089</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(1)	Total
2004	2003	\$ 352,281	\$ -	\$ 352,281
2005	2004	370,358	-	370,358
2006	2005	369,535	-	369,535
2007	2006	404,966	976	405,942
2008	2007	368,291	6,491	374,782
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

### Property Taxes

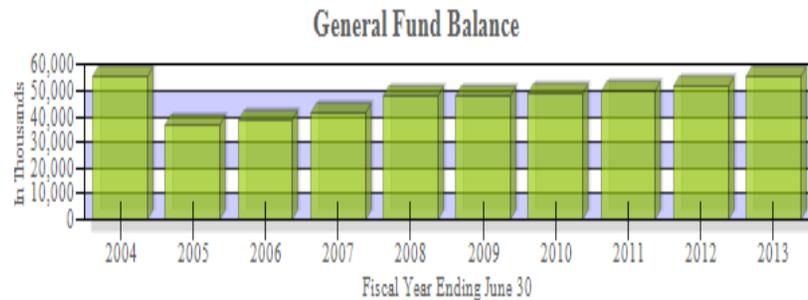


(1) The County implemented a 2% hospitality tax on prepared meals and beverages during fiscal year 2007. The tax was effective April 1, 2007.

# GREENVILLE COUNTY, SOUTH CAROLINA

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Fund</b>										
<b>Prior to implementation of GASB 54</b>										
Reserved	\$ 19,765	\$ 1,525	\$ 1,248	\$ 1,042	\$ 1,058	\$ 480	\$ 599	\$ -	\$ -	\$ -
Unreserved	35,808	34,923	37,682	40,180	47,110	47,801	48,583	-	-	-
<b>After implementation of GASB 54</b>										
Nonspendable	-	-	-	-	-	-	-	156	137	123
Committed	-	-	-	-	-	-	-	2,448	2,472	2,604
Assigned	-	-	-	-	-	-	-	833	1,052	1,418
Unassigned	-	-	-	-	-	-	-	46,999	48,558	51,362
<b>Total General Fund</b>	<b>\$ 55,573</b>	<b>\$ 36,448</b>	<b>\$ 38,930</b>	<b>\$ 41,222</b>	<b>\$ 48,168</b>	<b>\$ 48,281</b>	<b>\$ 49,182</b>	<b>\$ 50,436</b>	<b>\$ 52,219</b>	<b>\$ 55,507</b>
<b>All Other Governmental Funds</b>										
<b>Prior to implementation of GASB 54</b>										
Reserved	10,246	10,411	11,811	11,214	11,432	8,547	5,853	-	-	-
<b>Unreserved, reported in:</b>										
Special revenue funds	32,314	29,532	30,897	33,208	29,778	30,697	23,005	-	-	-
Capital projects funds	13,346	28,267	24,836	15,028	11,817	10,727	13,729	-	-	-
Debt service funds (deficit)	-	-	-	-	(3,715)	227	-	-	-	-
<b>After implementation of GASB 54</b>										
Nonspendable	-	-	-	-	-	-	-	4	-	2
Restricted	-	-	-	-	-	-	-	20,517	15,001	16,298
Committed	-	-	-	-	-	-	-	13,573	12,383	7,939
Unassigned (deficit)	-	-	-	-	-	-	-	(286)	(992)	(166)
<b>Total all other governmental funds</b>	<b>\$ 55,906</b>	<b>\$ 68,210</b>	<b>\$ 67,544</b>	<b>\$ 59,450</b>	<b>\$ 49,312</b>	<b>\$ 50,198</b>	<b>\$ 42,587</b>	<b>\$ 33,808</b>	<b>\$ 26,392</b>	<b>\$ 24,073</b>



Note: GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions was implemented in fiscal year 2011.

# GREENVILLE COUNTY, SOUTH CAROLINA

## Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues</b>										
Property taxes	\$ 71,909	\$ 73,129	\$ 72,703	\$ 75,938	\$ 83,230	\$ 83,064	\$ 85,763	\$ 89,687	\$ 89,627	\$ 92,536
County offices	20,566	21,654	24,202	24,092	24,953	24,029	24,441	25,601	26,762	28,132
Intergovernmental	32,615	35,183	37,309	38,675	43,905	47,913	45,625	39,974	39,811	42,230
Hospitality tax	-	-	-	-	6,491	6,734	6,691	6,888	7,083	7,320
Other	14,792	14,438	18,107	20,784	16,748	16,578	17,509	16,125	17,426	16,041
<b>Total revenues</b>	<b>139,882</b>	<b>144,404</b>	<b>152,321</b>	<b>159,489</b>	<b>175,327</b>	<b>178,318</b>	<b>180,029</b>	<b>178,275</b>	<b>180,709</b>	<b>186,259</b>
<b>Expenditures</b>										
Administrative services	1,457	2,701	2,529	2,030	2,232	2,383	2,506	2,196	2,609	2,221
General services	9,788	11,252	12,463	13,340	13,639	14,144	13,668	13,903	13,968	13,886
Emergency medical services	1,692	1,782	1,718	1,941	1,859	1,955	1,876	2,104	2,122	16,480
Community development and planning	17,852	20,354	20,830	22,243	18,044	19,307	17,210	21,145	21,183	21,215
Public safety	27,390	40,255	36,449	39,399	39,443	41,757	41,926	41,028	42,157	27,142
Judicial services	13,190	16,368	16,681	17,377	18,095	20,200	20,437	20,339	20,776	21,725
Fiscal services	1,500	2,109	2,117	2,185	2,261	2,340	2,346	2,395	2,392	2,531
Law enforcement services	22,737	29,668	32,469	33,027	35,691	36,618	37,793	38,143	40,124	41,753
Boards, commission & others	24,853	5,978	5,949	8,074	12,820	19,273	17,897	14,119	12,864	12,656
Capital outlay	17,032	15,995	20,781	38,631	17,403	13,263	13,749	11,669	11,387	9,095
<b>Debt service</b>										
Principal retirement	12,361	8,481	9,970	11,953	14,338	11,747	12,473	14,602	13,763	12,030
Interest and fiscal charges	7,117	6,280	6,517	6,351	6,059	7,885	7,483	7,010	6,880	6,127
Pass through funding	-	-	-	-	-	-	-	14,707	5,615	-
<b>Total expenditures</b>	<b>156,969</b>	<b>161,223</b>	<b>168,473</b>	<b>196,551</b>	<b>181,884</b>	<b>190,872</b>	<b>189,364</b>	<b>203,360</b>	<b>195,840</b>	<b>186,861</b>
<b>Excess (deficiency) of revenue over (under) expenditures</b>	<b>(17,087)</b>	<b>(16,819)</b>	<b>(16,152)</b>	<b>(37,062)</b>	<b>(6,557)</b>	<b>(12,554)</b>	<b>(9,335)</b>	<b>(25,085)</b>	<b>(15,131)</b>	<b>(602)</b>

## GREENVILLE COUNTY, SOUTH CAROLINA

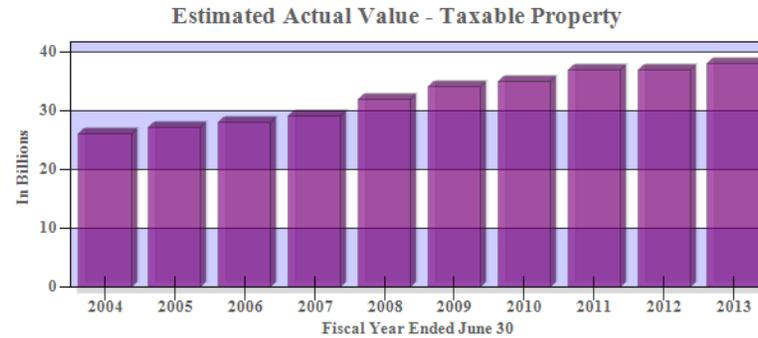
### Changes in Fund Balances of Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting) (amounts expressed in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Other financing sources (uses)</b>										
Sale of property	16	119	46	-	-	59	-	-	-	-
Capital lease issuance	2,325	-	1,515	4,246	1,500	1,500	750	750	1,000	1,000
Bond issuance	8,792	41,217	5,068	10,085	4,204	10,038	-	39,040	5,615	-
Refunding bond issuance	-	-	-	-	-	-	-	(24,348)	19,555	22,560
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	(20,012)	(22,642)
Transfers in	15,450	30,203	7,742	8,943	11,849	13,188	28,176	29,918	16,560	16,708
Transfers out	(15,450)	(30,203)	(8,119)	(8,958)	(11,849)	(13,188)	(28,176)	(29,918)	(16,160)	(16,305)
Bond discount	-	-	-	-	-	-	-	(91)	(168)	(129)
Bond premium	-	(11,565)	-	-	(4,200)	-	-	106	986	381
Total other financing sources (uses)	<u>11,133</u>	<u>29,771</u>	<u>6,252</u>	<u>14,316</u>	<u>1,504</u>	<u>11,597</u>	<u>750</u>	<u>15,457</u>	<u>7,376</u>	<u>1,573</u>
<b>Income (Loss) before capital contributions</b>	(5,954)	12,952	(9,900)	(22,746)	(5,053)	(957)	(8,585)	(9,628)	(7,755)	971
Donated Assets	7,660	8,096	9,999	15,003	-	-	-	-	-	-
Net changes in fund balances	<u>\$ 1,706</u>	<u>\$ 21,048</u>	<u>\$ 99</u>	<u>\$ (7,743)</u>	<u>\$ (5,053)</u>	<u>\$ (957)</u>	<u>\$ (8,585)</u>	<u>\$ (9,628)</u>	<u>\$ (7,755)</u>	<u>\$ 971</u>
Debt service as a percentage of non-capital expenditures	14.1 %	10.3 %	11.3 %	11.7 %	12.5 %	11.2 %	11.5 %	11.4 %	11.3 %	10.2 %

## 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	Real Property		Personal Property		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				
2004	\$ 511,072	\$ 556,207	\$ 216,212	\$ 263,180	\$ 1,546,671	49.9	25,562,610	6.05 %
2005	526,920	571,134	195,945	258,756	1,552,755	49.9	27,167,442	5.72 %
2006	542,000	590,732	185,888	251,813	1,570,433	49.9	27,663,490	5.68 %
2007	563,520	614,896	185,144	259,548	1,623,108	49.9	28,986,442	5.60 %
2008	662,091	618,426	204,825	251,320	1,736,662	47.6	32,316,131	5.37 %
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 %



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.

## GREENVILLE COUNTY, SOUTH CAROLINA

### Property Tax Rates Direct and Overlapping Governments Last Ten Fiscal Years

#### Overlapping Rates (1)

#### Municipalities

Fiscal Year	County of Greenville				City of Fountain Inn	City of Greenville	City of Greer	City of Mauldin	City of Simpsonville	City of Travelers Rest
	Operating Millage	Debt Service Millage	Other Millage	Total County Millage	Overall Operating Millage					
2004	40.8	3.8	5.3	49.9	58.4	90.9	93.9	58.5	50.7	86.9
2005	40.8	3.8	5.3	49.9	58.4	90.9	93.9	58.5	50.7	86.9
2006	40.8	3.8	5.3	49.9	58.4	90.9	93.9	58.5	50.7	86.9
2007	40.8	3.8	5.3	49.9	58.4	90.9	93.9	58.5	50.7	86.9
2008	39.5	3.5	4.6	47.6	52.9	89.9	93.1	51.7	48.6	86.9
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

#### Greenville County School District

Fiscal Year	Operating Millage	Debt Service Millage	Total School Millage	Art Museum	Greenville Technical College	Greenville County Library System	Recreation	Fire District Rates	Special Purpose Districts	Sewer Rates
2004	101.6	42.5	144.1	1.2	5.6	7.4	4.7	10.2 - 57.0	.8 - 55.40	5.8 - 19.5
2005	105.3	42.5	147.8	1.2	5.6	7.4	4.7	10.0 - 57.0	.8 - 55.40	8.4 - 19.5
2006	105.4	42.5	147.9	1.2	5.6	7.4	4.7	10.0 - 59.4	.8 - 63.40	8.4 - 19.5
2007	113.9	42.5	156.4	1.2	5.6	7.4	4.7	11.0 - 70.4	.8 - 41.50	5.8 - 21.5
2008	108.2	42.5	150.7	1.1	5.3	7.0	4.4	9.5 - 73.0	.6 - 24.0	5.4 - 20.2
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

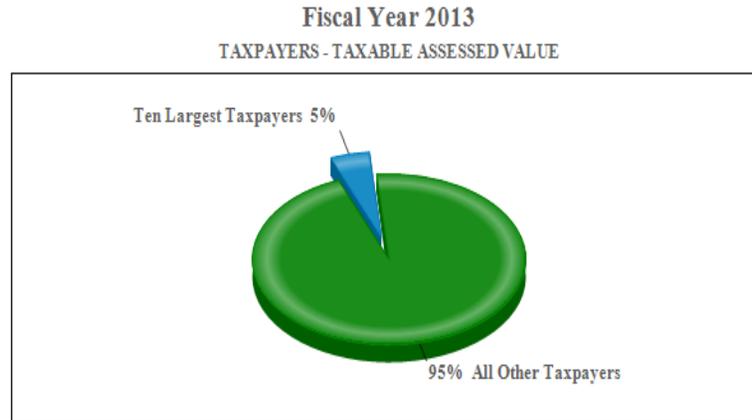
(1) Overlapping rates are those of municipalities that apply to property owners within Greenville County. Not all overlapping rates apply to all Greenville County property owners.

Source: Greenville County Auditor's Office

# GREENVILLE COUNTY, SOUTH CAROLINA

## Principal Property Taxpayers June 30, 2013 (amounts expressed in thousands)

Taxpayer	Fiscal Year 2013 (Tax Year 2012)			Fiscal Year 2004 (Tax Year 2003)		
	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	33,517	1	1.69 %	29,881	1	1.93 %
BellSouth Telecommunications	12,995	2	0.66 %	21,324	2	1.38 %
Cellco Partnership/Verizon Wireless	11,646	3	0.59 %	5,097	7	0.33 %
Simon Haywood LLC & Bellwether	5,496	4	0.28 %	4,814	6	0.31 %
Michelin North America	6,165	5	0.31 %	6,000	5	0.39 %
Verdae Properties	4,222	6	0.21 %	4,170	8	0.27 %
Laurens Electric Coop	4,675	7	0.24 %			
Windstream Nuvox	3,630	8	0.18 %			
Piedmont Natural Gas	3,869	9	0.20 %	6,691	4	0.43 %
Cryovac Inc	3,550	10	0.18 %	9,550	3	0.62 %
Hitachi Electronics				3,967	9	0.26 %
IBM Credit LLC				3,886	10	0.25 %
<b>Totals</b>	<b>89,765</b>		<b>4.54 %</b>	<b>95,380</b>		<b>6.17 %</b>



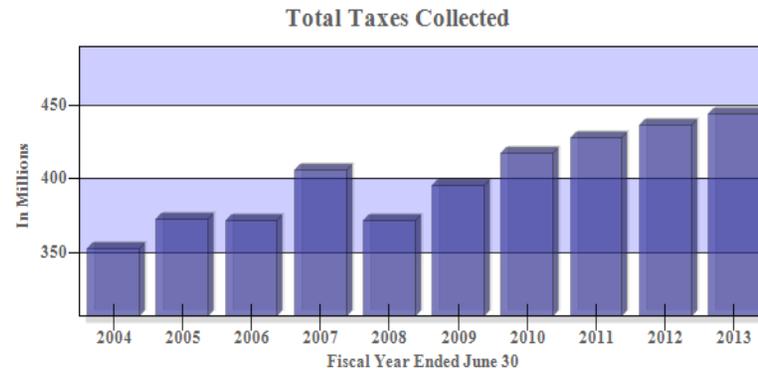
(1) Ranking based on total taxes paid not taxable assessed value.  
Source: Greenville County Tax Collector

## GREENVILLE COUNTY, SOUTH CAROLINA

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

Fiscal Year Ended June 30	Tax Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy			Percentage of Levy	Collections in Subsequent Years	Total Collections to Date	
			Homestead Taxes	Other Taxes				Amount	Percentage of Levy
2004	2003	\$ 382,973,248	\$ 11,500,788	\$ 340,779,845	92.0 %	\$ 1,216,379	\$ 353,497,012	92.3 %	
2005	2004	392,669,212	12,257,976	358,099,992	94.3 %	2,504,862	372,862,830	95.0 %	
2006	2005	390,765,197	12,656,115	356,878,911	94.6 %	1,982,975	371,518,001	95.1 %	
2007	2006	427,637,474	13,610,626	391,355,720	94.7 %	677,381	405,643,727	94.9 %	
2008	2007	387,837,036	7,828,677	360,461,871	95.0 %	3,834,161	372,124,709	95.9 %	
2009	2008	411,821,794	8,248,216	380,971,048	94.5 %	6,457,113	395,676,377	96.1 %	
2010	2009	419,779,452	8,672,082	401,875,516	97.8 %	7,865,105	418,412,703	99.7 %	
2011	2010	437,200,822	9,069,612	412,561,576	96.4 %	6,814,724	428,445,912	98.0 %	
2012	2011	440,576,086	9,255,959	418,480,274	97.1 %	8,867,311	436,603,544	99.1 %	
2013	2012	456,539,026	9,613,403	434,901,368	97.4 %	-	444,514,771	97.4 %	

Note: Beginning in tax year 2007, a portion of taxes collected went directly to the Greenville County School District. As a result these taxes are not included in the levy or the collection figure beginning with that tax year.

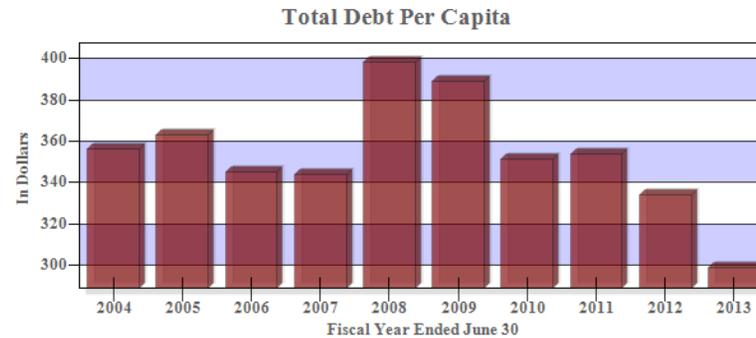


Source: Greenville County Tax Collector

## GREENVILLE COUNTY, SOUTH CAROLINA

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

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Certificates of Participation	Special Source Revenue Bonds	Capital Leases				
2004	\$ 46,560	\$ 55,040	\$ 32,730	\$ 5,539	\$ 139,869	1.16 %	\$ 356	
2005	55,855	52,415	31,215	4,625	144,110	1.13 %	363	
2006	58,385	48,735	29,625	3,814	140,559	1.03 %	345	
2007	65,435	44,760	28,565	4,849	143,609	0.98 %	344	
2008	66,115	76,350 (2)	26,740	1,372	170,577	1.08 %	398	
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 (3)	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	



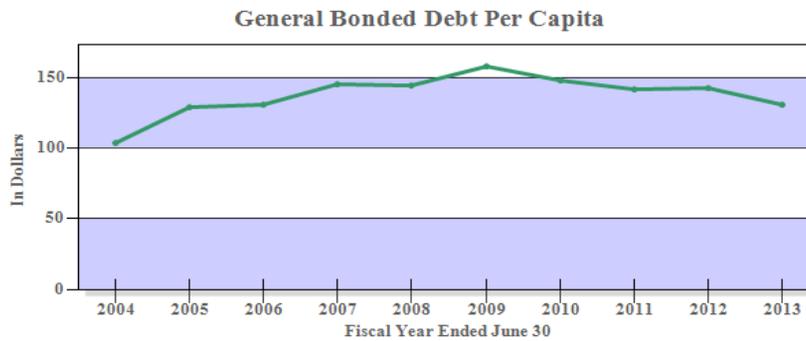
Note: Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.

- (1) Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.
- (2) The County issued a \$35 million certificate of participation to fund tourism related projects in Greenville County.
- (3) The County issued a \$14 million certificate of participation to fund tourism related projects in Greenville County.

## 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	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	
				(1)	Per Capita (2)
2004	\$ 46,560	\$ 5,535	\$ 41,025	0.160 %	\$ 104
2005	55,855	4,573	51,282	0.189 %	129
2006	58,385	4,995	53,390	0.193 %	131
2007	65,435	4,989	60,446	0.209 %	145
2008	66,115	4,277	61,838	0.191 %	144
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



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.

## GREENVILLE COUNTY, SOUTH CAROLINA

### Direct and Overlapping Governmental Activities Debt As of June 30, 2013

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
<b>Cities:</b>			
Fountain Inn	\$ 7,386,040	100.00 %	\$ 7,386,040
Greenville	51,626,000	100.00 %	51,626,000
Greer	2,655,000	100.00 %	2,655,000
Mauldin	5,520,177	100.00 %	5,520,177
Simpsonville	1,699,669	100.00 %	1,699,669
Travelers Rest	815,000	100.00 %	815,000
<b>Total cities</b>	<u>69,701,886</u>		<u>69,701,886</u>
<b>Special purpose districts:</b>			
Berea Public Service District	2,475,000	100.00 %	2,475,000
Boiling Springs Fire District	262,799	100.00 %	262,799
ClearSpring (East Simpsonville) Fire District	1,031,000	100.00 %	1,031,000
Donaldson Fire Service Area	455,000	100.00 %	455,000
Fountain Inn Fire Service Area	1,990,000	100.00 %	1,990,000
Gantt Fire, Sewer & Police District	1,201,823	100.00 %	1,201,823
Glassy Mountain Fire District	1,165,000	100.00 %	1,165,000
Glassy Mountain Fire Service Area	780,000	100.00 %	780,000
Greenville Arena District	20,900,000	100.00 %	20,900,000
Mauldin Fire Service Area	1,870,000	100.00 %	1,870,000
Recreation District	1,017,357	100.00 %	1,017,357
North Greenville Fire District	1,675,000	100.00 %	1,675,000
South Greenville Fire & Sewer District	850,000	100.00 %	850,000
Taylors Fire & Sewer District	80,209	100.00 %	80,209
Tigerville Fire District	455,000	100.00 %	455,000
<b>Total special purpose districts</b>	<u>36,208,188</u>		<u>36,208,188</u>
<b>School District of Greenville County</b>	973,508,597	100.00 %	973,508,597
<b>Total overlapping debt</b>	<u>1,187,732,844</u>	100.00 %	<u>1,187,732,844</u>
<b>Total direct debt</b>	<u>143,469,285</u>	100.00 %	<u>143,469,285</u>
<b>Total direct and overlapping debt</b>			<u>\$ 1,222,887,956</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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Debt limit	\$ 106,472	\$ 113,692	\$ 116,124	\$ 119,845	\$ 128,188	\$ 134,513	\$ 136,094	\$ 143,149	\$ 143,794	\$ 146,555
Total net debt applicable to limit	49,677	59,469	66,690	72,936	66,797	71,090	72,676	71,535	73,711	69,800
Legal debt margin	\$ 56,795	\$ 54,223	\$ 49,434	\$ 46,909	\$ 61,391	\$ 63,423	\$ 63,418	\$ 71,614	\$ 70,083	\$ 76,755
Total net debt applicable to the limit as a percentage of debt limit	46.66 %	52.31 %	57.43 %	60.86 %	52.11 %	52.85 %	53.40 %	49.97 %	51.26 %	47.63 %

#### Legal Debt Margin Calculation for Fiscal Year 2013

Assessed value	\$ 1,978,278
(Less manufacturer's abatements)	(34,308)
(Less assessed value of properties that are basis of pledged portion of revenues to secure special source revenue bonds)	(112,028)
Add back: exempt real property	-
Total assessed value	\$ 1,831,942
 Debt limit (8% of total assessed value)	 \$ 146,555
 <b>Debt applicable to limit:</b>	
General obligation bonds	62,870
Certificates of participation	6,930
Total net debt applicable to limit	69,800
Legal debt margin	\$ 76,755

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

Fiscal Year	Project Revenues (1)	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2004	\$ 6,246	\$ -	\$ 6,246	\$ 1,515	\$ 1,533	\$ 2.05
2005	6,549	-	6,549	1,590	1,470	2.14
2006	6,036	-	6,036	1,675	1,402	1.96
2007	5,037	-	5,037	1,825	1,250	1.64
2008	5,812	-	5,812	1,925	1,166	1.88
2009	7,420	-	7,420	2,015	1,079	2.40
2010	8,144	-	8,144	2,100	989	2.64
2011	8,658	-	8,658	2,215	723	2.95
2012	8,641	-	8,641	1,635	590	3.88
2013	6,419	-	6,419	1,775	491	2.83

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

#### Certificates of Participation (Hospitality Tax)

Fiscal Year	Project Revenues (2)	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2008	\$ 6,491	\$ -	\$ 6,491	\$ 1,090	\$ 1,699	\$ 2.33
2009	6,734	-	6,734	1,225	1,566	2.41
2010	6,691	-	6,691	1,275	1,517	2.40
2011	6,888	-	6,888	1,855	2,040	1.77
2012	7,083	-	7,083	1,915	1,977	1.82
2013	7,320	-	7,320	1,985	1,906	1.88

(2) Project revenues are derived from a 2% hospitality tax.

# GREENVILLE COUNTY, SOUTH CAROLINA

## Demographic and Economic Statistics Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (in 1000's)	Per Capita		Education Level in Years of		Unemployment Rate (5)
			Personal Income (2)	Median Age (3)	Formal Schooling (3)	School Enrolment (4)	
2004	399,319	\$ 12,740,095	\$ 31,905	36.5	13.9	61,834	4.5
2005	405,608	13,464,483	33,196	36.7	14.1	62,810	5.4
2006	415,957	14,699,855	35,340	36.9	14.2	63,800	5.6
2007	427,970	15,784,870	36,883	36.9	14.3	64,870	4.8
2008	438,742	16,558,751	37,741	37.0	14.4	67,927	5.2
2009	446,655	15,626,445	34,985	37.0	14.5	68,796	10.7
2010	453,263	16,412,361	36,209	37.0	14.5	69,477	9.7
2011	461,299	17,385,834	37,689	37.0	14.5	69,812	9.4
2012	470,794	18,103,442	38,453	37.0	14.5	70,023	8.2
2013	480,288	18,835,934	39,218	34.6	14.5	71,249	7.1

(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) S.C. Employment Security Commission

## GREENVILLE COUNTY, SOUTH CAROLINA

### Principal Employers Current Year and Nine Years Ago Year Ended June 30, 2013

Employer	2013				2004			
	Employees	Rank	Percentage of Total County Employment		Employees	Rank	Percentage of Total County Employment	
Greenville Health Systems	10,925	1	4.85	%	7,483	1	3.65	%
School District of Greenville County	10,850	2	4.82	%	7,207	2	3.52	%
Bon Secours St. Francis	4,500	3	2.00	%	2,103	7	1.03	%
Michelin North America	4,000	4	1.78	%				%
General Electric	3,200	5	1.42	%	2,600	4	1.27	%
State of South Carolina	3,036	6	1.35	%	2,561	5	1.25	%
Fluor Corporation	2,500	7	1.11	%	1,680	10	0.82	%
Bi-Lo Supermarkets	2,089	8	0.93	%	4,083	3	1.99	
Greenville County Government	1,944	9	0.86	%				%
US Government	1,835	10	0.82	%				
KEMET Electronics					2,397	6	1.17	%
Bob Jones University					1,783	8	0.87	%
Sealed Air Corporation				%	1,700	9	0.83	%
	<u>44,879</u>		<u>19.94</u>	<u>%</u>	<u>33,597</u>		<u>16.40</u>	<u>%</u>

Source: Greenville Area Development Corporation, SC Appalachian Council of Governments, SC Employment Security Commission

# GREENVILLE COUNTY, SOUTH CAROLINA

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

Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General government										
Administrative services	24	24	25	25	27	26	26	25	25	25
General services	129	129	132	114	115	116	111	112	112	142
Human resources (5)	29	29	29	29	29	29	29	30	30	-
Public works										
Codes enforcement	51	51	51	50	72	59	36	36	35	35
Engineering	16	17	18	9	9	9	9	9	9	9
Maintenance	65	65	66	67	73	73	73	73	67	66
Property management	30	29	29	28	30	30	30	30	31	31
Animal care services (3)	-	-	-	-	-	14	14	14	32	33
Administration (1)	-	-	-	8	8	8	8	8	6	5
Public Safety										
Detention center	244	239	244	254	279	279	290	295	298	296
Emergency medical services	169	169	169	189	189	191	199	200	200	200
Forensics	27	26	26	27	29	31	27	27	27	28
Records	44	42	42	41	41	41	39	39	37	38
Indigent Defense (4)	-	-	-	-	-	3	3	3	3	3
Judicial services	223	222	220	221	221	221	220	224	224	227
Fiscal services	45	45	45	43	43	44	44	44	44	44
Law enforcement services	454	454	473	479	495	508	514	525	533	535
Boards, commissions and others	15	16	16	17	17	18	27	18	18	18
Fleet management (2)	-	-	-	20	20	20	20	20	20	20
Solid waste	36	36	36	36	36	44	44	44	44	44
Stormwater	13	13	17	22	22	22	22	22	30	31
<b>Total</b>	<b>1,614</b>	<b>1,606</b>	<b>1,638</b>	<b>1,679</b>	<b>1,755</b>	<b>1,786</b>	<b>1,785</b>	<b>1,798</b>	<b>1,825</b>	<b>1,830</b>

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

- (1) Public works administration was included in engineering prior to fiscal year 2007
- (2) Fleet management was included in general services prior to fiscal year 2007
- (3) Animal care services was a new division established in 2009
- (4) Indigent Defense was included in general services prior to fiscal year 2009
- (5) Human Resources became a division of General Services in FY13.

## GREENVILLE COUNTY, SOUTH CAROLINA

### Operating Indicators by Function Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Function</b>										
Police										
Physical arrests	24,944	25,265	25,864	30,926	26,717	26,404	24,740	24,801	26,857	26,935
Traffic (DUI)	522	617	798	428	510	399	436	548	668	744
Total crimes	41,586	41,763	44,247	47,735	40,073	38,494	37,433	37,807	40,963	41,287
Emergency Medical Services										
Number of calls answered	50,129	54,537	55,149	59,396	58,887	52,355	48,107	58,971	54,647	62,000
Highways and streets										
Street resurfacing (miles)	42	42	42	56	32	32	34	35	33	22

## Greenville County, South Carolina

### Capital Asset Statistics by Function Last Ten Fiscal Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Function</b>										
Public Safety										
Police										
Stations	4	4	4	5	5	5	7	7	7	8
Patrol units	164	165	165	183	200	181	186	191	197	202
Emergency Medical Services										
Ambulances	24	20	20	26	26	26	27	30	28	27
Quick Response Vehicles	5	5	5	5	7	3	6	6	8	8
Rescue Trucks (1)	3	3	3	-	-	-	-	-	-	-
Administrative Vehicles	-	-	-	-	4	9	4	4	3	2
Service Truck	-	-	-	-	1	-	1	3	1	1
Public Works										
Highways and streets										
Streets (miles)	1,516	1,530	1,549	1,563	1,573	1,582	1,600	1,611	1,670	1,700
Traffic signals	1	1	1	1	2	2	2	2	2	3

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

(1) Rescue was turned over to the fire departments in January 2007

