

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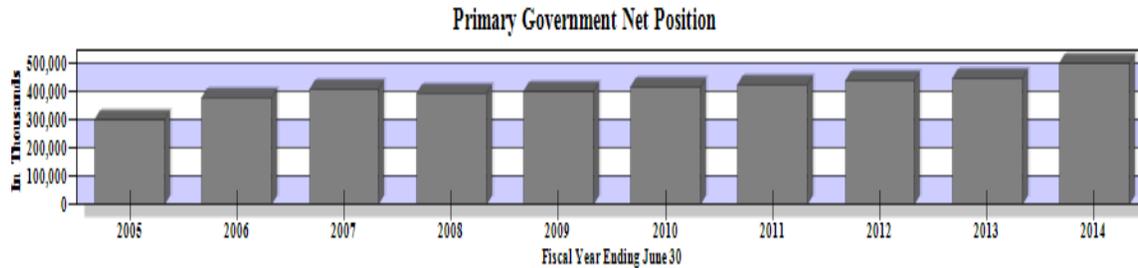
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

## GREENVILLE COUNTY, SOUTH CAROLINA

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities										
Net investment in capital assets	\$ 231,119	\$ 313,451	\$ 322,077	\$ 343,935	\$ 348,370	\$ 367,560	\$ 386,739	\$ 405,079	\$ 392,919	\$ 440,233
Restricted	2,453	2,815	1,400	1,629	1,532	5,853	20,518	15,001	16,298	42,804
Unrestricted (Deficit)	49,124	47,193	59,879	23,917	27,202	23,469	(7,173)	(14,421)	4,339	(17,242)
Total governmental activities net position	<u>\$ 282,696</u>	<u>\$ 363,459</u>	<u>\$ 383,356</u>	<u>\$ 369,481</u>	<u>\$ 377,104</u>	<u>\$ 396,882</u>	<u>\$ 400,084</u>	<u>\$ 405,659</u>	<u>\$ 413,556</u>	<u>\$ 465,795</u>
Business-type activities										
Net investment in capital assets	\$ 11,580	\$ 11,583	\$ 19,419	\$ 19,931	\$ 19,502	\$ 19,955	\$ 20,775	\$ 21,155	\$ 22,563	\$ 23,456
Unrestricted	6,380	3,755	4,056	4,041	4,060	275	3,743	6,714	10,520	10,319
Total business-type activities net position	<u>\$ 17,960</u>	<u>\$ 15,338</u>	<u>\$ 23,475</u>	<u>\$ 23,972</u>	<u>\$ 23,562</u>	<u>\$ 20,230</u>	<u>\$ 24,518</u>	<u>\$ 27,869</u>	<u>\$ 33,083</u>	<u>\$ 33,775</u>
Primary Government										
Net investment in capital assets	\$ 242,699	\$ 325,034	\$ 341,496	\$ 363,866	\$ 367,872	\$ 387,515	\$ 407,514	\$ 426,234	\$ 415,482	\$ 463,689
Restricted	2,453	2,815	1,400	1,629	1,532	5,853	20,518	15,001	16,298	42,804
Unrestricted	55,504	50,948	63,935	27,958	31,262	23,744	(3,430)	(7,707)	14,859	(6,923)
Total Primary Government Net Position	<u>\$ 300,656</u>	<u>\$ 378,797</u>	<u>\$ 406,831</u>	<u>\$ 393,453</u>	<u>\$ 400,666</u>	<u>\$ 417,112</u>	<u>\$ 424,602</u>	<u>\$ 433,528</u>	<u>\$ 446,639</u>	<u>\$ 499,570</u>



**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. Restricted fund balance for the governmental activities increased in fiscal year 2014 due to restricted bond proceeds held for Greenville Technical College.

# GREENVILLE COUNTY, SOUTH CAROLINA

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

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Expenses</b>										
<b>Governmental activities:</b>										
Administrative services	\$ 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	\$ 2,442,084
General services	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	16,224,411
Emergency medical services	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	17,666,885
Community development and planning	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	37,487,453
Parks, recreation & tourism	-	-	-	-	-	-	-	-	-	14,551,645
Public safety	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	29,787,858
Judicial services	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	23,107,069
Fiscal services	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	2,689,263
Law enforcement services	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	46,260,634
Boards, commission & others	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	9,362,031
Pass through bond funding	-	-	-	35,107,351	-	-	14,707,288	5,615,000	-	2,207,005
Interest and fiscal charges	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	5,697,930
<b>Total governmental activities expenses</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>207,484,268</b>
<b>Business-type activities:</b>										
Solid Waste	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	10,785,367
Stormwater	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	6,341,927
Parking Garage	76,505	86,871	188,219	181,365	165,511	143,637	117,579	124,976	138,757	110,873
<b>Total business-type activities expenses</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>17,238,167</b>
<b>Total primary government expenses</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>\$ 224,722,435</b>
<b>Program revenues</b>										
<b>Governmental activities:</b>										
<b>Charges for services:</b>										
General government	\$ 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	\$ 6,506,998
Other activities	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	37,899,891
Operating grants and contributions	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	17,102,260
Capital grants and contributions	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	5,296,464
<b>Total governmental activities program revenues</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>66,805,613</b>
<b>Business-type activities:</b>										
<b>Charges for services:</b>										
Solid Waste	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	6,597,065
Stormwater	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	7,634,149
Parking Garage	480	1,431	102,447	93,998	102,821	130,925	135,814	139,692	129,905	95,230
<b>Total business-type activities program revenues</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>14,326,444</b>
<b>Total primary government program revenues</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>	<b>81,132,057</b>

# GREENVILLE COUNTY, SOUTH CAROLINA

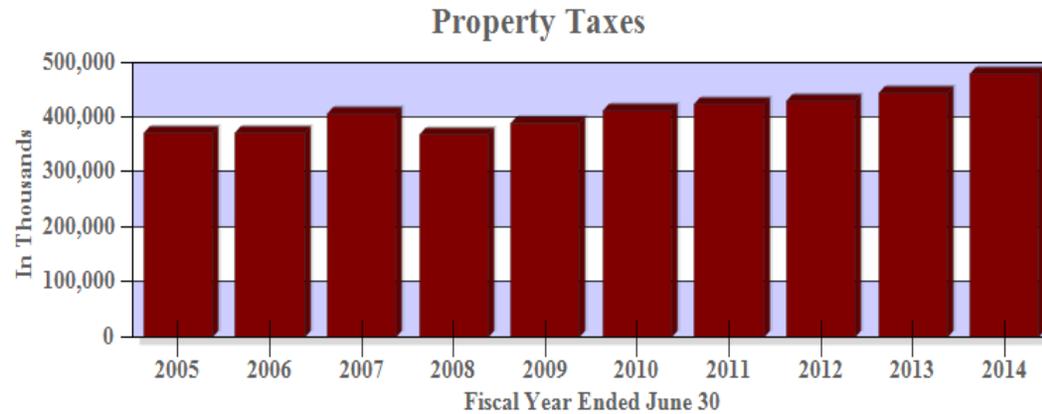
## Changes in Net Position Last Ten Fiscal Years (accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Net(expense)/revenue</b>										
Governmental activities	(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)	(140,678,655)
Business-type activities	(4,924,236)	(7,908,394)	197,886	(3,880,551)	(4,620,013)	(7,860,898)	(45,933)	(521,263)	1,093,410	(2,911,723)
<b>Total primary government net expense</b>	<b>\$ (99,812,573)</b>	<b>\$ (95,282,069)</b>	<b>\$ (94,921,134)</b>	<b>\$ (148,566,449)</b>	<b>\$ (137,369,223)</b>	<b>\$ (117,465,246)</b>	<b>\$ (130,123,031)</b>	<b>\$ (121,065,024)</b>	<b>\$ (122,067,232)</b>	<b>\$ (143,590,378)</b>
<b>General revenues and other changes in net position</b>										
<b>Governmental activities:</b>										
Property taxes	\$ 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	\$ 103,098,556
Intergovernmental revenue - unrestricted	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	28,227,323
Other revenue	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	2,735,074
Interest and investment income	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	636,753
Capital Contributions	-	13,000	-	-	-	-	-	-	-	-
Hospitality tax	-	-	-	6,491,253	6,734,239	6,690,579	6,887,767	7,083,066	7,319,810	7,604,841
Capital asset transfers	-	-	-	-	-	(1,874)	-	-	-	-
Transfers	-	-	973,646	-	-	-	-	-	2,517	-
Transfers to others	(11,565,000)	(377,000)	(15,000)	(4,200,000)	-	-	-	-	-	-
<b>Total governmental activities</b>	<b>89,945,752</b>	<b>106,299,067</b>	<b>113,084,754</b>	<b>128,955,658</b>	<b>137,822,702</b>	<b>127,466,682</b>	<b>130,334,858</b>	<b>124,008,884</b>	<b>131,056,713</b>	<b>142,302,547</b>
<b>Business-type activities:</b>										
Property taxes	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	3,525,130
Other revenue	18,204	-	300,000	-	-	-	207,697	-	-	-
Interest and investment income	600,097	820,699	915,931	587,285	277,988	271,906	116,682	120,505	4,627	78,641
Gains from sale of property	5,239	7,300	12,500	2,000	-	3,050	-	-	-	-
Capital asset transfers	-	-	-	-	-	1,874	-	-	-	-
Transfers	-	377,000	15,000	-	-	-	-	-	(2,517)	-
<b>Total business-type activities</b>	<b>3,924,999</b>	<b>5,285,454</b>	<b>5,549,127</b>	<b>4,378,464</b>	<b>4,209,863</b>	<b>4,150,318</b>	<b>4,334,502</b>	<b>3,872,165</b>	<b>4,120,608</b>	<b>3,603,771</b>
<b>Total primary government</b>	<b>\$ 93,870,751</b>	<b>\$ 111,584,521</b>	<b>\$ 118,633,881</b>	<b>\$ 133,334,122</b>	<b>\$ 142,032,565</b>	<b>\$ 131,617,000</b>	<b>\$ 134,669,360</b>	<b>\$ 127,881,049</b>	<b>\$ 135,177,321</b>	<b>\$ 145,906,318</b>
<b>Change in net position</b>										
Governmental activities	\$ (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	\$ 1,623,892
Beginning net position - Parks, Recreation & Tourism	-	-	-	-	-	-	-	-	-	52,128,374
Change in accounting principle	-	-	-	-	-	-	-	-	-	(1,512,750)
Business-type activities	(999,237)	(2,622,940)	5,747,013	497,913	(410,150)	(3,710,580)	4,288,569	3,350,902	5,214,018	692,048
<b>Total primary government</b>	<b>\$ (5,941,822)</b>	<b>\$ 16,302,452</b>	<b>\$ 23,712,747</b>	<b>\$ (15,232,327)</b>	<b>\$ 4,663,342</b>	<b>\$ 14,151,754</b>	<b>\$ 4,546,329</b>	<b>\$ 6,816,025</b>	<b>\$ 13,110,089</b>	<b>\$ 52,931,564</b>

## 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
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
2014	2013	476,935	7,605	484,540



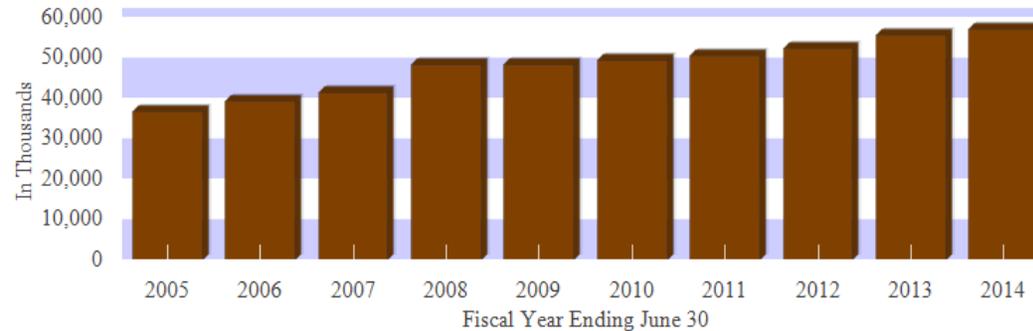
(1) The County implemented a 2% hospitality tax on prepared meals and beverages during fiscal year 2007. The tax was effective April 1, 2007.

# GREENVILLE COUNTY, SOUTH CAROLINA

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>General Fund</b>										
<b>Prior to implementation of GASB 54</b>										
Reserved	\$ 1,525	\$ 1,248	\$ 1,042	\$ 1,058	\$ 480	\$ 599	\$ -	\$ -	\$ -	\$ -
Unreserved	34,923	37,682	40,180	47,110	47,801	48,583	-	-	-	-
<b>After implementation of GASB 54</b>										
Nonspendable	-	-	-	-	-	-	156	137	123	214
Committed	-	-	-	-	-	-	2,448	2,472	2,604	2,656
Assigned	-	-	-	-	-	-	833	1,052	1,418	1,288
Unassigned	-	-	-	-	-	-	46,999	48,558	51,362	52,725
<b>Total General Fund</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>\$ 56,883</b>
<b>All Other Governmental Funds</b>										
<b>Prior to implementation of GASB 54</b>										
Reserved	10,411	11,811	11,214	11,432	8,547	5,853	-	-	-	-
<b>Unreserved, reported in:</b>										
Special revenue funds	29,532	30,897	33,208	29,778	30,697	23,005	-	-	-	-
Capital projects funds	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	189
Restricted	-	-	-	-	-	-	20,517	15,001	16,298	42,804
Committed	-	-	-	-	-	-	13,573	12,383	7,939	13,068
Unassigned (deficit)	-	-	-	-	-	-	(286)	(992)	(166)	(1,706)
<b>Total all other governmental funds</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>	<b>\$ 54,355</b>

### General Fund Balance



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)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Revenues</b>										
Property taxes	\$ 73,129	\$ 72,703	\$ 75,938	\$ 83,230	\$ 83,064	\$ 85,763	\$ 89,687	\$ 89,627	\$ 92,536	\$ 103,862
County offices	21,654	24,202	24,092	24,953	24,029	24,441	25,601	26,762	28,132	29,000
Intergovernmental	35,183	37,309	38,675	43,905	47,913	45,625	39,974	39,811	42,230	42,329
Hospitality tax	-	-	-	6,491	6,734	6,691	6,888	7,083	7,320	7,605
Other	14,438	18,107	20,784	16,748	16,578	17,509	16,125	17,426	16,041	20,934
<b>Total revenues</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>203,730</b>
<b>Expenditures</b>										
Administrative services	2,701	2,529	2,030	2,232	2,383	2,506	2,196	2,609	2,221	2,387
General services	11,252	12,463	13,340	13,639	14,144	13,668	13,903	13,968	13,886	14,158
Emergency medical services	1,782	1,718	1,941	1,859	1,955	1,876	2,104	2,122	16,480	17,024
Community development and planning	20,354	20,830	22,243	18,044	19,307	17,210	21,145	21,183	21,215	23,022
Public safety	40,255	36,449	39,399	39,443	41,757	41,926	41,028	42,157	27,142	28,843
Judicial services	16,368	16,681	17,377	18,095	20,200	20,437	20,339	20,776	21,725	22,537
Fiscal services	2,109	2,117	2,185	2,261	2,340	2,346	2,395	2,392	2,531	2,611
Law enforcement services	29,668	32,469	33,027	35,691	36,618	37,793	38,143	40,124	41,753	43,932
Parks, recreation & tourism	-	-	-	-	-	-	-	-	-	12,329
Boards, commission & others	5,978	5,949	8,074	12,820	19,273	17,897	14,119	12,864	12,656	9,223
Capital outlay	15,995	20,781	38,631	17,403	13,263	13,749	11,669	11,387	9,095	6,817
<b>Debt service</b>										
Principal retirement	8,481	9,970	11,953	14,338	11,747	12,473	14,602	13,763	12,030	14,037
Interest and fiscal charges	6,280	6,517	6,351	6,059	7,885	7,483	7,010	6,880	6,127	5,397
Pass through funding	-	-	-	-	-	-	14,707	5,615	-	2,207
<b>Total expenditures</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>204,524</b>
<b>Excess (deficiency) of revenue over (under) expenditures</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>	<b>(794)</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)

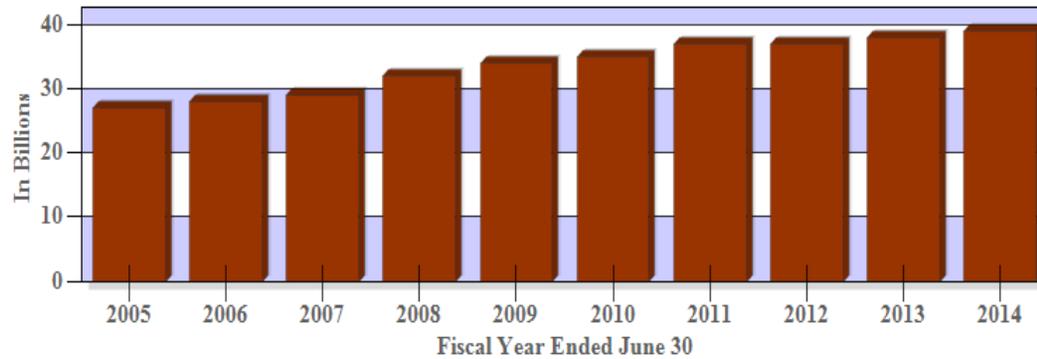
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Other financing sources (uses)</b>										
Sale of property	119	46	-	-	59	-	-	-	-	-
Capital lease issuance	-	1,515	4,246	1,500	1,500	750	750	1,000	1,000	2,000
Bond issuance	41,217	5,068	10,085	4,204	10,038	-	39,040	5,615	-	25,000
Refunding bond issuance	-	-	-	-	-	-	(24,348)	19,555	22,560	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	(20,012)	(22,642)	-
Transfers in	30,203	7,742	8,943	11,849	13,188	28,176	29,918	16,560	16,708	46,570
Transfers out	(30,203)	(8,119)	(8,958)	(11,849)	(13,188)	(28,176)	(29,918)	(16,160)	(16,305)	(45,570)
Bond discount	-	-	-	-	-	-	(91)	(168)	(129)	(92)
Bond premium	(11,565)	-	-	(4,200)	-	-	106	986	381	117
Total other financing sources (uses)	29,771	6,252	14,316	1,504	11,597	750	15,457	7,376	1,573	28,025
<b>Income (Loss) before capital contributions</b>	12,952	(9,900)	(22,746)	(5,053)	(957)	(8,585)	(9,628)	(7,755)	971	27,231
Donated Assets	8,096	9,999	15,003	-	-	-	-	-	-	-
Beginning fund balance - Recreation	-	-	-	-	-	-	-	-	-	4,429
Net changes in fund balances	\$ 21,048	\$ 99	\$ (7,743)	\$ (5,053)	\$ (957)	\$ (8,585)	\$ (9,628)	\$ (7,755)	\$ 971	\$ 31,660
Debt service as a percentage of non-capital expenditures	10.2 %	11.2 %	11.6 %	12.4 %	11.1 %	11.4 %	11.3 %	11.2 %	10.2 %	9.8 %

## GREENVILLE COUNTY, SOUTH CAROLINA

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

Fiscal Year Ended June 30	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				
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 %
2014	833,578	735,444	221,838	238,430	2,029,290	51.9	38,722,251	5.24 %

### 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. Fiscal year 2014 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

#### 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 (2)	Debt Service Millage	Other Millage	Total County Millage	Overall Operating Millage					
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
2014	45.1	2.6	4.2	51.9	72.6	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						
					Greenville Technical College	Greenville County Library System	Recreation	Fire District Rates	Special Purpose Districts	Sewer Rates	
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	
2014	130.0	47.5	177.5	1.2	5.3	7.4	-	10.5 - 83.1	.8 - 15.5	10.7 - 24.3	

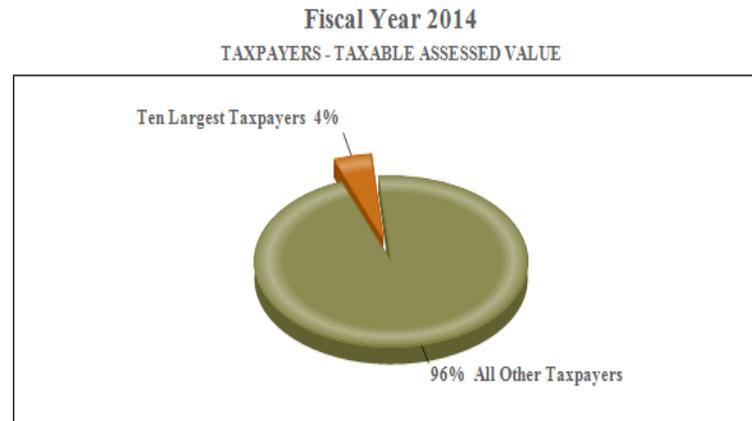
(1) Overlapping rates are those of municipalities that apply to property owners within Greenville County. Not all overlapping rates apply to all Greenville County property owners.

(2) Parks, Recreation & Tourism millage was added to the County of Greenville's operating millage. Source: Greenville County Auditor's Office

## GREENVILLE COUNTY, SOUTH CAROLINA

### Principal Property Taxpayers June 30, 2014 (amounts expressed in thousands)

Taxpayer	Fiscal Year 2014 (Tax Year 2013)		Fiscal Year 2005 (Tax Year 2004)		Percentage of Total Taxable Assessed Value
	Taxable Assessed Value	Rank (1)	Taxable Assessed Value	Rank (1)	
Duke Energy Corporation	36,048	1	31,057	1	2.00 %
BellSouth Telecommunications	12,013	2	20,598	2	1.33 %
Cellco Partnership/Verizon Wireless	11,484	3	5,135	7	0.33 %
Simon Haywood LLC & Bellwether	5,496	4	4,814	5	0.31 %
Verdae Properties	4,284	5	3,986	8	0.26 %
Laurens Electric Coop	4,762	6			
Piedmont Natural Gas	3,827	7	7,121	4	0.46 %
Michelin North America	3,783	8	5,432	6	0.35 %
Fluor Corporation	2,938	9	2,729	10	0.18 %
Sealed Air Corporation	3,542	10	8,273	3	0.53 %
Liberty Property LTD			2,739	9	0.18 %
Totals	88,177		91,884		5.93 %



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

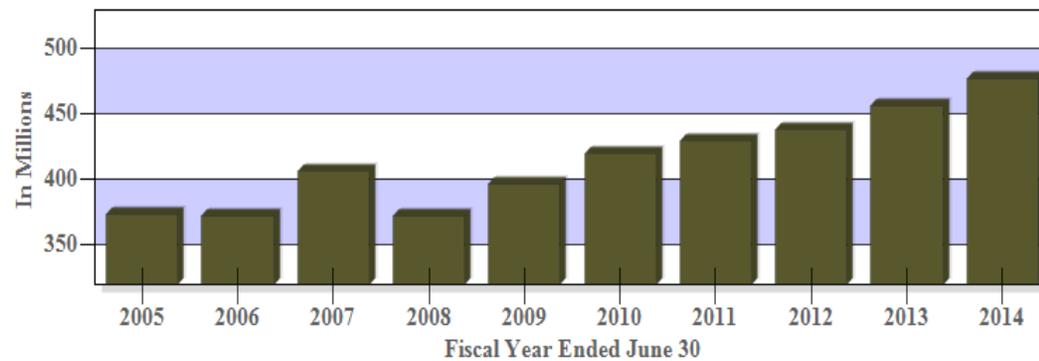
## GREENVILLE COUNTY, SOUTH CAROLINA

### 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				Total Collections to Date			
		Total Tax Levy for Fiscal Year	Homestead Taxes	Other Taxes	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy	
2005	2004	\$ 392,669,212	\$ 12,257,976	\$ 358,099,992	94.3 %	\$ 2,516,678	\$ 372,874,646	95.0 %	
2006	2005	390,765,197	12,656,115	356,878,911	94.6 %	2,009,161	371,544,187	95.1 %	
2007	2006	427,637,474	13,610,626	391,355,720	94.7 %	707,579	405,673,925	94.9 %	
2008	2007	387,837,036	7,828,677	360,461,871	95.0 %	3,853,266	372,143,814	96.0 %	
2009	2008	411,821,794	8,248,216	380,971,048	94.5 %	6,503,703	395,722,967	96.1 %	
2010	2009	419,779,452	8,672,082	401,875,516	97.8 %	8,175,453	418,723,051	99.7 %	
2011	2010	437,200,822	9,069,612	412,561,576	96.4 %	7,328,548	428,959,736	98.1 %	
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 %	11,626,416	456,141,187	99.9 %	
2014	2013	490,377,964	10,319,357	466,615,749	97.3 %	-	476,935,106	97.3 %	

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.

### Total Taxes Collected



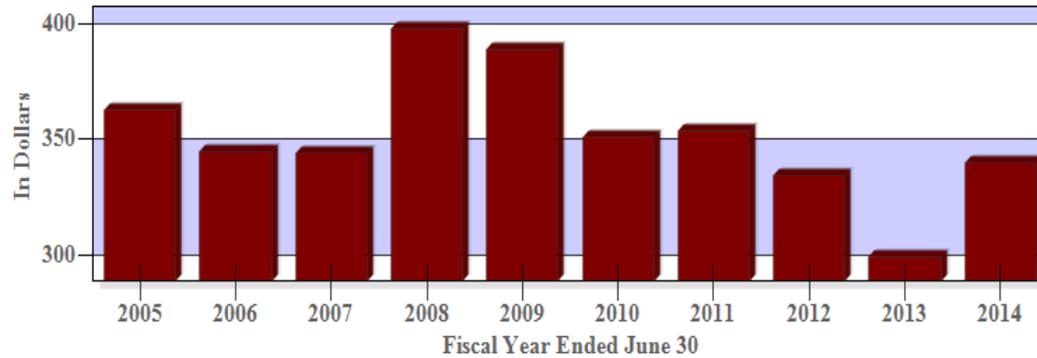
Source: Greenville County Tax Collector

## GREENVILLE COUNTY, SOUTH CAROLINA

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

Governmental Activities							
Fiscal Year	General Obligation Bonds (4)	Certificates of Participation	Special Source Revenue Bonds	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
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
2014	84,034	56,165	19,290	5,521	165,010	0.83 %	340

### Total Debt Per Capita



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

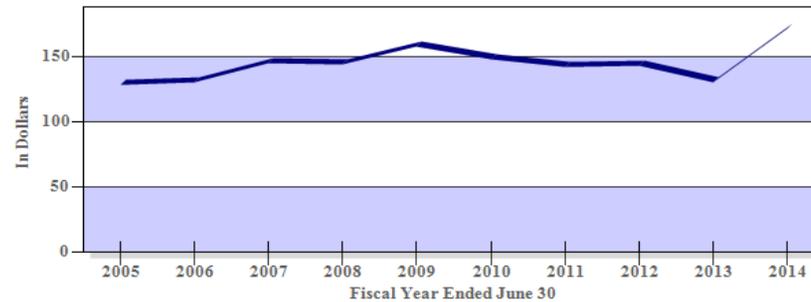
- (1) Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.
- (2) The County issued a \$35 million certificate of participation to fund tourism related projects in Greenville County.
- (3) The County issued a \$14 million certificate of participation to fund tourism related projects in Greenville County.
- (4) 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)
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
2014	84,034	555	83,479	0.220 %	172

**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.

## GREENVILLE COUNTY, SOUTH CAROLINA

### Direct and Overlapping Governmental Activities Debt As of June 30, 2014

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
<b>Cities:</b>			
Fountain Inn	\$ 7,254,901	100.00 %	\$ 7,254,901
Greenville	90,537,000	100.00 %	90,537,000
Greer	6,298,681	100.00 %	6,298,681
Mauldin	5,773,501	100.00 %	5,773,501
Simpsonville	11,517,207	100.00 %	11,517,207
Travelers Rest	6,020,149	100.00 %	6,020,149
<b>Total cities</b>	<u>127,401,439</u>		<u>127,401,439</u>
<b>Special purpose districts:</b>			
Berea Public Service District	2,210,000	100.00 %	2,210,000
Boiling Springs Fire District	2,226,384	100.00 %	2,226,384
ClearSpring (East Simpsonville) Fire District	939,000	100.00 %	939,000
Donaldson Fire Service Area	345,000	100.00 %	345,000
Fountain Inn Fire Service Area	1,880,000	100.00 %	1,880,000
Gantt Fire, Sewer & Police District	1,045,598	100.00 %	1,045,598
Glassy Mountain Fire District	1,745,000	100.00 %	1,745,000
Greenville Arena District	19,690,000	100.00 %	19,690,000
Greenville Technical College	42,390,000	100.00 %	42,390,000
Mauldin Fire Service Area	1,750,000	100.00 %	1,750,000
North Greenville Fire District	1,580,000	100.00 %	1,580,000
River Falls Fire District	427,542	100.00 %	427,542
South Greenville Fire & Sewer District	719,000	100.00 %	719,000
Tigerville Fire District	425,000	100.00 %	425,000
<b>Total special purpose districts</b>	<u>77,372,524</u>		<u>77,372,524</u>
<b>School District of Greenville County</b>	945,359,652	100.00 %	945,359,652
<b>Total overlapping debt</b>	<u>1,150,133,615</u>	100.00 %	<u>1,150,133,615</u>
<b>Total direct debt</b>	<u>166,060,779</u>	100.00 %	<u>166,060,779</u>
<b>Total direct and overlapping debt</b>			<u>\$ 1,316,194,394</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									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Debt limit</b>	\$ 113,692	\$ 116,124	\$ 119,845	\$ 128,188	\$ 134,513	\$ 136,094	\$ 143,149	\$ 143,794	\$ 146,555	\$ 150,362
<b>Total net debt applicable to limit</b>	59,469	66,690	72,936	66,797	71,090	72,676	71,535	73,711	69,800	89,924
<b>Legal debt margin</b>	\$ 54,223	\$ 49,434	\$ 46,909	\$ 61,391	\$ 63,423	\$ 63,418	\$ 71,614	\$ 70,083	\$ 76,755	\$ 60,438
<b>Total net debt applicable to the limit as a percentage of debt limit</b>	52.31 %	57.43 %	60.86 %	52.11 %	52.85 %	53.40 %	49.97 %	51.26 %	47.63 %	59.81 %

#### Legal Debt Margin Calculation for Fiscal Year 2014

Assessed value	\$ 2,029,291
(Less manufacturer's abatements)	(33,594)
(Less assessed value of properties that are basis of pledged portion of revenues to secure special source revenue bonds)	(116,174)
Add back: exempt real property	-
<b>Total assessed value</b>	<b>\$ 1,879,523</b>
 Debt limit (8% of total assessed value)	 \$ 150,362
 <b>Debt applicable to limit:</b>	
General obligation bonds	84,034
Certificates of participation	5,890
<b>Total net debt applicable to limit</b>	<b>89,924</b>
<b>Legal debt margin</b>	<b>\$ 60,438</b>

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	
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	8,603	-	8,603	1,775	491	3.80
2014	9,228	-	9,228	2,215	570	3.31

(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
2014	7,605	-	7,605	2,070	1,826	1.95

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

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		School Enrolment (4)	Unemployment Rate (5)
			Personal Income (2)	Median Age (3)		
2005	405,608	\$ 13,464,483	\$ 33,196	36.7	62,810	5.4
2006	415,957	14,699,855	35,340	36.9	63,800	5.6
2007	427,970	15,784,870	36,883	36.9	64,870	4.8
2008	438,742	16,558,751	37,741	37.0	67,927	5.2
2009	446,655	15,626,445	34,985	37.0	68,796	10.7
2010	453,263	16,412,361	36,209	37.0	69,477	9.7
2011	461,299	17,385,834	37,689	37.0	69,812	9.4
2012	470,794	18,103,442	38,453	37.0	70,023	8.2
2013	480,288	18,835,934	39,218	34.6	71,249	7.1
2014	485,319	19,810,721	40,820	34.6	71,639	4.8

(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, 2014

Employer	2014				2005			
	Employees	Rank	Percentage of Total County Employment		Employees	Rank	Percentage of Total County Employment	
Greenville Health Systems	10,925	1	4.69	%	7,691	1	3.71	%
School District of Greenville County	9,580	2	4.11	%	7,207	2	3.48	%
Bon Secours St. Francis	5,047	3	2.17	%	2,000	5	0.97	%
Michelin North America	4,000	4	1.72	%	1,468	10	0.71	%
General Electric	3,350	5	1.44	%	3,600	3	1.74	%
State of South Carolina	3,036	6	1.30	%	2,524	4	1.22	%
Fluor Corporation	2,260	7	0.97	%	1,520	8	0.73	%
Bi-Lo Supermarkets	2,089	8	0.90	%			-	
Greenville County Government	1,914	9	0.82	%	1,601	7	0.77	%
US Government	1,835	10	0.79	%			-	
Bob Jones University					1,800	6	0.87	%
Sealed Air Corporation					1,500	9	0.72	%
	<u>44,036</u>		<u>18.91</u>	<u>%</u>	<u>30,911</u>		<u>14.92</u>	<u>%</u>

Source: SC Appalachian Council of Governments

# GREENVILLE COUNTY, SOUTH CAROLINA

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

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>General government</b>										
Administrative services	24	25	25	27	26	26	25	25	25	25
General services	129	132	114	115	116	111	112	112	142	142
Human resources (5)	29	29	29	29	29	29	30	30	-	-
<b>Public works</b>										
Codes enforcement	51	51	50	72	59	36	36	35	35	38
Engineering	17	18	9	9	9	9	9	9	9	9
Maintenance	65	66	67	73	73	73	73	67	66	66
Property management	29	29	28	30	30	30	30	31	31	31
Animal care services (3)	-	-	-	-	14	14	14	32	33	38
Administration (1)	-	-	8	8	8	8	8	6	5	5
<b>Public Safety</b>										
Detention center	239	244	254	279	279	290	295	298	296	302
Emergency medical services	169	169	189	189	191	199	200	200	200	202
Forensics	26	26	27	29	31	27	27	27	28	30
Records	42	42	41	41	41	39	39	37	38	38
Indigent Defense (4)	-	-	-	-	3	3	3	3	3	3
<b>Judicial services</b>	222	220	221	221	221	220	224	224	227	228
<b>Fiscal services</b>	45	45	43	43	44	44	44	44	44	44
<b>Law enforcement services</b>	454	473	479	495	508	514	525	533	535	543
<b>Boards, commissions and others</b>	16	16	17	17	18	27	18	18	18	15
<b>Fleet management (2)</b>	-	-	20	20	20	20	20	20	20	20
<b>Solid waste</b>	36	36	36	36	44	44	44	44	44	47
<b>Stormwater</b>	13	17	22	22	22	22	22	30	31	33
<b>Total</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>	<b>1,859</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 fiscal year 2013

## GREENVILLE COUNTY, SOUTH CAROLINA

### Operating Indicators by Function Last Ten Fiscal Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Function</b>										
Police										
Physical arrests	25,265	25,864	30,926	26,717	26,404	24,740	24,801	26,857	26,935	25,170 395
Traffic (DUI)	617	798	428	510	399	436	548	668	744	
Total crimes	41,763	44,247	47,735	40,073	38,494	37,433	37,807	40,963	41,287	39,983
Emergency Medical Services										
Number of calls answered	54,537	55,149	59,396	58,887	52,355	48,107	58,971	54,647	62,000	56,638
Highways and streets										
Street resurfacing (miles)	42	42	56	32	32	34	35	33	22	32

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Function</b>										
Public Safety										
Police										
Stations	4	4	5	5	5	7	7	7	8	8
Patrol units	165	165	183	200	181	186	191	197	202	200
Emergency Medical Services										
Ambulances	20	20	26	26	26	27	30	28	27	27
Quick Response Vehicles	5	5	5	7	3	6	6	8	8	8
Rescue Trucks (1)	3	3	-	-	-	-	-	-	-	-
Administrative Vehicles	-	-	-	4	9	4	4	3	2	3
Service Truck	-	-	-	1	-	1	3	1	1	1
Public Works										
Highways and streets										
Streets (miles)	1,530	1,549	1,563	1,573	1,582	1,600	1,611	1,670	1,700	1,735
Traffic signals	1	1	1	2	2	2	2	2	3	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