

Statistical Section



Greenville County's continued growth as a tourist destination is having a significant, positive impact on the local community. In 2014, visitors generated more than \$1.1 billion in direct spending in the County, filling hotels to their highest daily percentages ever. Whether it's a Broadway play, sporting event or an event that's unique to Greenville, like the Gallabrae Games (photo), there is always something fun, entertaining and educational to do right around the corner.

**Statistical Section
(Unaudited)**

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

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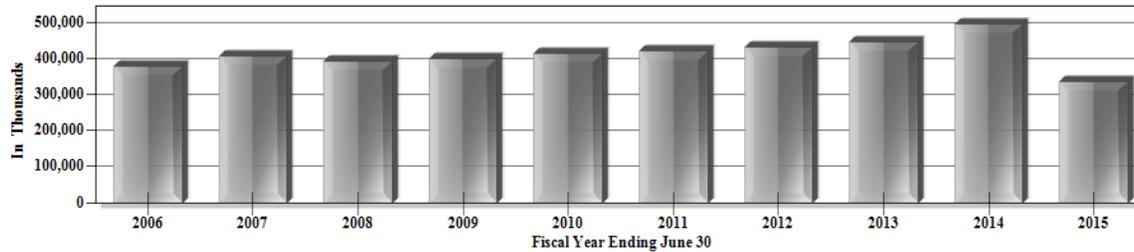
Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

GREENVILLE COUNTY, SOUTH CAROLINA

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental activities										
Net investment in capital assets	\$ 313,451	\$ 322,077	\$ 343,935	\$ 348,370	\$ 367,560	\$ 386,739	\$ 405,079	\$ 392,919	\$ 440,233	\$ 440,553
Restricted	2,815	1,400	1,629	1,532	5,853	20,518	15,001	16,298	42,804	44,344
Unrestricted (Deficit)	47,193	59,879	23,917	27,202	23,469	(7,173)	(14,421)	4,339	(17,242)	(179,177)
Total governmental activities net position	\$ 363,459	\$ 383,356	\$ 369,481	\$ 377,104	\$ 396,882	\$ 400,084	\$ 405,659	\$ 413,556	\$ 465,795	\$ 305,720
Business-type activities										
Net investment in capital assets	\$ 11,583	\$ 19,419	\$ 19,931	\$ 19,502	\$ 19,955	\$ 20,775	\$ 21,155	\$ 22,563	\$ 23,456	\$ 24,851
Unrestricted	3,755	4,056	4,041	4,060	275	3,743	6,714	10,520	10,319	5,897
Total business-type activities net position	\$ 15,338	\$ 23,475	\$ 23,972	\$ 23,562	\$ 20,230	\$ 24,518	\$ 27,869	\$ 33,083	\$ 33,775	\$ 30,748
Primary Government										
Net investment in capital assets	\$ 325,034	\$ 341,496	\$ 363,866	\$ 367,872	\$ 387,515	\$ 407,514	\$ 426,234	\$ 415,482	\$ 463,689	\$ 465,404
Restricted	2,815	1,400	1,629	1,532	5,853	20,518	15,001	16,298	42,804	44,344
Unrestricted	50,948	63,935	27,958	31,262	23,744	(3,430)	(7,707)	14,859	(6,923)	(173,280)
Total Primary Government Net Position	\$ 378,797	\$ 406,831	\$ 393,453	\$ 400,666	\$ 417,112	\$ 424,602	\$ 433,528	\$ 446,639	\$ 499,570	\$ 336,468

Primary Government Net Position



Note: The decrease in unrestricted net position for the governmental activities in fiscal year 2011 is due to the implementation of GASB 54, Fund Balance Reporting and Governmental Fund Type Definitions. 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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental activities:										
Administrative services	\$ 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	\$ 2,546,428
General services	19,251,611	20,430,801	22,854,507	25,384,898	16,472,246	18,746,322	17,414,409	15,399,546	16,224,411	16,539,097
Emergency medical services	12,136,918	13,332,973	14,772,889	15,033,740	14,980,990	15,480,658	15,978,942	17,007,397	17,666,885	17,907,654
Community development and planning	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	41,236,324
Parks, recreation & tourism	-	-	-	-	-	-	-	-	14,551,645	15,982,659
Public safety	23,755,332	26,199,362	24,710,592	27,802,191	27,527,626	26,346,815	27,683,691	27,651,126	29,787,858	31,730,942
Judicial services	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	23,822,094
Fiscal services	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	2,801,313
Law enforcement services	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	47,333,376
Boards, commission & others	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	9,722,839
Pass through bond funding	-	-	35,107,351	-	-	14,707,288	5,615,000	-	2,207,005	-
Interest and fiscal charges	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	5,681,855
Total governmental activities expenses	140,498,946	163,537,714	206,317,536	190,734,608	180,008,027	195,190,191	188,457,318	186,587,642	207,484,268	215,304,581
Business-type activities:										
Solid Waste	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	8,038,341
Stormwater	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	8,097,473
Parking Garage	86,871	188,219	181,365	165,511	143,637	117,579	124,976	138,757	110,873	128,395
Total business-type activities expenses	17,901,742	9,805,637	13,518,570	14,970,479	18,953,870	12,244,900	13,511,101	12,518,190	17,238,167	16,264,209
Total primary government expenses	\$ 158,400,688	\$ 173,343,351	\$ 219,836,106	\$ 205,705,087	\$ 198,961,897	\$ 207,435,091	\$ 201,968,419	\$ 199,105,832	\$ 224,722,435	\$ 231,568,790
Program revenues										
Governmental activities:										
Charges for services:										
General government	\$ 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	\$ 2,670,314
Other activities	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	40,929,781
Operating grants and contributions	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	18,394,622
Capital grants and contributions	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	4,719,646
Total governmental activities program revenues	53,125,271	68,418,694	61,631,638	57,985,398	70,403,679	65,113,093	67,913,557	63,427,000	66,805,613	66,714,363
Business-type activities:										
Charges for services:										
Solid Waste	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	6,265,553
Stormwater	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	7,645,589
Parking Garage	1,431	102,447	93,998	102,821	130,925	135,814	139,692	129,905	95,230	122,727
Total business-type activities program revenues	9,993,348	10,003,523	9,638,019	10,350,466	11,092,972	12,198,967	12,989,838	13,611,600	14,326,444	14,033,869
Total primary government program revenues	63,118,619	78,422,217	71,269,657	68,335,864	81,496,651	77,312,060	80,903,395	77,038,600	81,132,057	80,748,232

GREENVILLE COUNTY, SOUTH CAROLINA

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

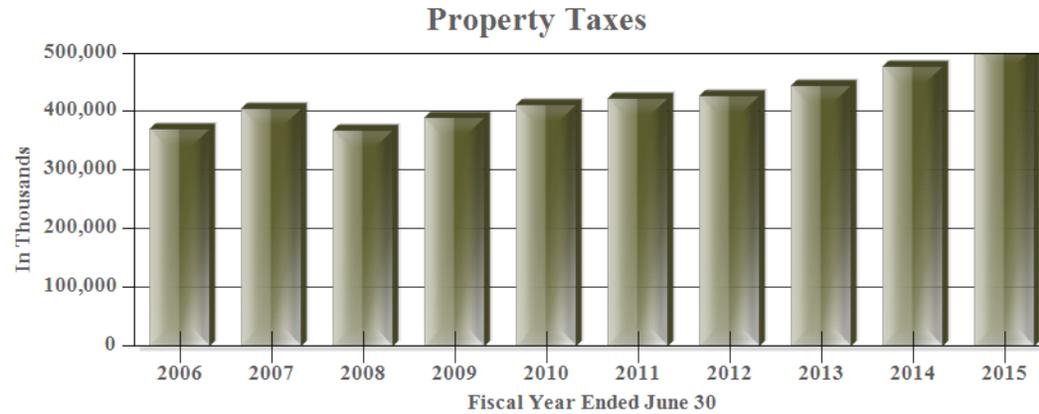
Fiscal Year

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Net(expense)/revenue										
Governmental activities	(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)	(148,590,218)
Business-type activities	(7,908,394)	197,886	(3,880,551)	(4,620,013)	(7,860,898)	(45,933)	(521,263)	1,093,410	(2,911,723)	(2,230,340)
Total primary government net expense	<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>	<u>\$ (143,590,378)</u>	<u>\$ (150,820,558)</u>
General revenues and other changes in net position										
Governmental activities:										
Property taxes	\$ 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	\$ 107,316,645
Intergovernmental revenue - unrestricted	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	28,436,913
Other revenue	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	8,555,710
Interest and investment income	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	777,014
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	7,728,443
Capital asset transfers	-	-	-	-	(1,874)	-	-	-	-	-
Transfers	-	973,646	-	-	-	-	-	2,517	-	-
Transfers to others	(377,000)	(15,000)	(4,200,000)	-	-	-	-	-	-	-
Total governmental activities	<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>	<u>142,302,547</u>	<u>152,814,725</u>
Business-type activities:										
Property taxes	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	3,624,509
Other revenue	-	300,000	-	-	-	207,697	-	-	-	-
Interest and investment income	820,699	915,931	587,285	277,988	271,906	116,682	120,505	4,627	78,641	92,930
Gains from sale of property	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>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>	<u>3,603,771</u>	<u>3,717,439</u>
Total primary government	<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>	<u>\$ 145,906,318</u>	<u>\$ 156,532,164</u>
Change in net position										
Governmental activities	\$ 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	\$ 4,224,507
Beginning net position - Parks, Recreation & Tourism	-	-	-	-	-	-	-	-	52,128,374	-
Change in accounting principle	-	-	-	-	-	-	-	-	(1,512,750)	(168,813,646)
Business-type activities	(2,622,940)	5,747,013	497,913	(410,150)	(3,710,580)	4,288,569	3,350,902	5,214,018	692,048	1,487,099
Total primary government	<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>	<u>\$ 52,931,564</u>	<u>\$ (163,102,040)</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
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
2015	-1	509,608	7,728	517,336



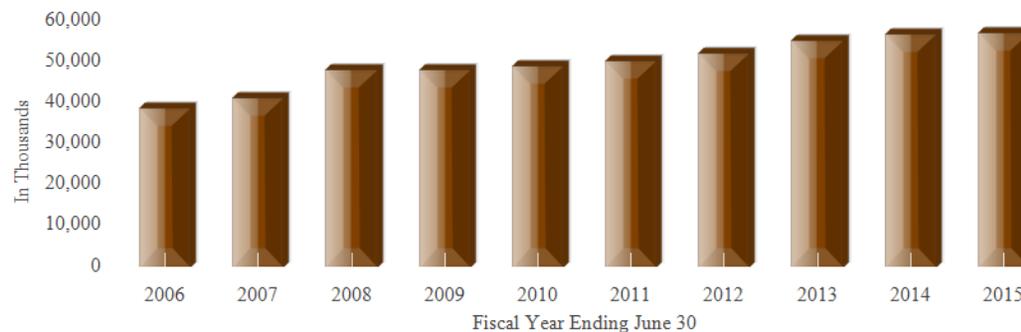
(1) The County implemented a 2% hospitality tax on prepared meals and beverages during fiscal year 2007. The tax was effective April 1, 2007.

GREENVILLE COUNTY, SOUTH CAROLINA

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Prior to implementation of GASB 54										
Reserved	\$ 1,248	\$ 1,042	\$ 1,058	\$ 480	\$ 599	-	-	-	-	-
Unreserved	37,682	40,180	47,110	47,801	48,583	-	-	-	-	-
After implementation of GASB 54										
Nonspendable	-	-	-	-	-	156	137	123	214	3,329
Committed	-	-	-	-	-	2,448	2,472	2,604	2,656	2,751
Assigned	-	-	-	-	-	833	1,052	1,418	1,288	1,462
Unassigned	-	-	-	-	-	46,999	48,558	51,362	52,725	49,773
Total General Fund	\$ 38,930	\$ 41,222	\$ 48,168	\$ 48,281	\$ 49,182	\$ 50,436	\$ 52,219	\$ 55,507	\$ 56,883	\$ 57,315
All Other Governmental Funds										
Prior to implementation of GASB 54										
Reserved	11,811	11,214	11,432	8,547	5,853	-	-	-	-	-
Unreserved, reported in:										
Special revenue funds	30,897	33,208	29,778	30,697	23,005	-	-	-	-	-
Capital projects funds	24,836	15,028	11,817	10,727	13,729	-	-	-	-	-
Debt service funds (deficit)	-	-	(3,715)	227	-	-	-	-	-	-
After implementation of GASB 54										
Nonspendable	-	-	-	-	-	4	-	2	189	389
Restricted	-	-	-	-	-	20,517	15,001	16,298	42,804	50,154
Committed	-	-	-	-	-	13,573	12,383	7,939	13,068	13,715
Unassigned (deficit)	-	-	-	-	-	(286)	(992)	(166)	(1,706)	(9,725)
Total all other governmental funds	\$ 67,544	\$ 59,450	\$ 49,312	\$ 50,198	\$ 42,587	\$ 33,808	\$ 26,392	\$ 24,073	\$ 54,355	\$ 54,533

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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Property taxes	\$ 72,703	\$ 75,938	\$ 83,230	\$ 83,064	\$ 85,763	\$ 89,687	\$ 89,627	\$ 92,536	\$ 103,862	\$ 107,870
County offices	24,202	24,092	24,953	24,029	24,441	25,601	26,762	28,132	29,000	30,576
Intergovernmental	37,309	38,675	43,905	47,913	45,625	39,974	39,811	42,230	42,329	44,941
Hospitality tax	-	-	6,491	6,734	6,691	6,888	7,083	7,320	7,605	7,728
Other	18,107	20,784	16,748	16,578	17,509	16,125	17,426	16,041	20,934	23,244
Total revenues	152,321	159,489	175,327	178,318	180,029	178,275	180,709	186,259	203,730	214,359
Expenditures										
Administrative services	2,529	2,030	2,232	2,383	2,506	2,196	2,609	2,221	2,387	2,512
General services	14,181	15,281	15,498	16,099	15,544	16,007	16,090	13,886	14,158	14,507
Emergency medical services	12,137	13,333	14,773	15,034	14,981	15,481	15,979	16,480	17,024	17,248
Community development and planning	20,830	22,243	18,044	19,307	17,210	21,145	21,183	21,215	23,022	26,488
Public safety	24,312	26,066	24,670	26,723	26,945	25,547	26,178	27,142	28,843	30,807
Judicial services	16,681	17,377	18,095	20,200	20,437	20,339	20,776	21,725	22,537	23,335
Fiscal services	2,117	2,185	2,261	2,340	2,346	2,395	2,392	2,531	2,611	2,729
Law enforcement services	32,469	33,027	35,691	36,618	37,793	38,143	40,124	41,753	43,932	44,861
Parks, recreation & tourism	-	-	-	-	-	-	-	-	12,329	13,695
Boards, commission & others	5,949	8,074	12,820	19,273	17,897	14,119	12,864	12,656	9,223	9,590
Capital outlay	20,781	38,631	17,403	13,263	13,749	11,669	11,387	9,095	6,817	9,691
Debt service										
Principal retirement	9,970	11,953	14,338	11,747	12,473	14,602	13,763	12,030	14,037	15,974
Interest and fiscal charges	6,517	6,351	6,059	7,885	7,483	7,010	6,880	6,127	5,397	5,696
Pass through funding	-	-	-	-	-	14,707	5,615	-	2,207	-
Total expenditures	168,473	196,551	181,884	190,872	189,364	203,360	195,840	186,861	204,524	217,133
Excess (deficiency) of revenue over (under) expenditures	(16,152)	(37,062)	(6,557)	(12,554)	(9,335)	(25,085)	(15,131)	(602)	(794)	(2,774)

GREENVILLE COUNTY, SOUTH CAROLINA

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

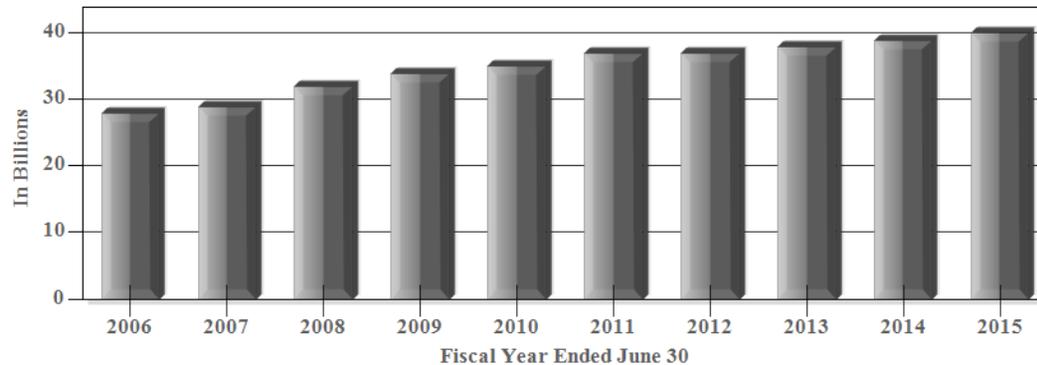
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Other financing sources (uses)										
Sale of property	46	-	-	59	-	-	-	-	-	-
Capital lease issuance	1,515	4,246	1,500	1,500	750	750	1,000	1,000	2,000	2,000
Bond issuance	5,068	10,085	4,204	10,038	-	39,040	5,615	-	25,000	-
Refunding bond issuance	-	-	-	-	-	(24,348)	19,555	22,560	-	38,650
Payment to refunded bond escrow agent	-	-	-	-	-	-	(20,012)	(22,642)	-	(40,587)
Transfers in	7,742	8,943	11,849	13,188	28,176	29,918	16,560	16,708	46,570	25,336
Transfers out	(8,119)	(8,958)	(11,849)	(13,188)	(28,176)	(29,918)	(16,160)	(16,305)	(45,570)	(24,436)
Bond discount	-	-	-	-	-	(91)	(168)	(129)	(92)	(209)
Bond premium	-	-	(4,200)	-	-	106	986	381	117	2,629
Total other financing sources (uses)	6,252	14,316	1,504	11,597	750	15,457	7,376	1,573	28,025	3,383
Income (Loss) before capital contributions	(9,900)	(22,746)	(5,053)	(957)	(8,585)	(9,628)	(7,755)	971	27,231	609
Donated Assets	9,999	15,003	-	-	-	-	-	-	-	-
Beginning fund balance - Recreation	-	-	-	-	-	-	-	-	4,429	-
Net changes in fund balances	\$ 99	\$ (7,743)	\$ (5,053)	\$ (957)	\$ (8,585)	\$ (9,628)	\$ (7,755)	\$ 971	\$ 31,660	\$ 609
Debt service as a percentage of non-capital expenditures	11.2 %	11.6 %	12.4 %	11.1 %	11.4 %	11.3 %	11.2 %	10.2 %	9.8 %	10.4 %

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				
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 %
2015	855,811	756,670	240,642	248,875	2,101,998	51.9	40,048,395	5.25 %

Estimated Actual Value - Taxable Property



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

GREENVILLE COUNTY, SOUTH CAROLINA

Property Tax Rates Direct and Overlapping Governments Last Ten Fiscal Years

Overlapping Rates (1)

Municipalities

Fiscal Year	<u>County of Greenville</u>			Total County Millage	<u>City of Fountain Inn</u>	<u>City of Greenville</u>	City of Greer	<u>City of Mauldin</u>	<u>City of Simpsonville</u>	<u>City of Travelers Rest</u>
	Operating Millage (2)	Debt Service Millage	Other Millage		Overall Operating Millage	Overall Operating Millage		Overall Operating Millage	Overall Operating Millage	Overall Operating Millage
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
2015	45.1	2.6	4.2	51.9	72.6	89.4	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			Recreation	Fire District Rates	Special Purpose Districts	Sewer Rates
					Technical College	Library System	County				
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	
2015	134.9	47.5	182.4	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.

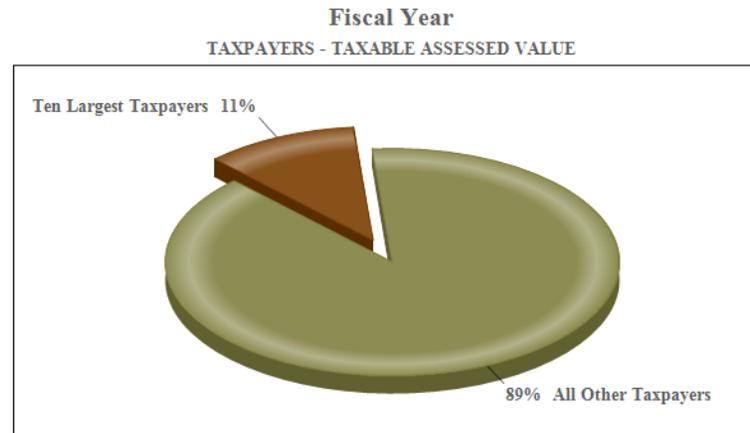
(2) Parks, Recreation & Tourism millage was added to the County of Greenville's operating millage.

Source: Greenville County Auditor's Office

GREENVILLE COUNTY, SOUTH CAROLINA

Principal Property Taxpayers June 30, 2015 (amounts expressed in thousands)

Taxpayer	Fiscal Year (Tax Year 2014)			Fiscal Year 2006 (Tax Year 2005)		
	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	36,048	1	4.46 %	31,057	1	3.84 %
BellSouth Telecommunications	12,013	2	1.49 %	20,598	2	2.55 %
Cellco Partnership/Verizon Wireless	11,484	3	1.42 %	5,135	7	0.64 %
Simon Haywood LLC and Bellweather	5,496	4	0.68 %	4,814	5	0.60 %
Verdae Properties	4,284	5	0.53 %	3,986	8	0.49 %
Laurens Electric Coop.	4,762	6	0.59 %			
Piedmont Natural Gas	3,827	7	0.47 %	7,121	4	0.88 %
Michelin North America	3,783	8	0.47 %	5,432	6	0.67 %
Flour Corporation	2,938	9	0.36 %	2,729	10	0.34 %
Sealed Air Corporation	3,542	10	0.44 %	8,273	3	1.02 %
Liberty Property Ltd.			-	2,739	9	0.34 %
Totals	88,177		10.91 %	91,884		11.37 %



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

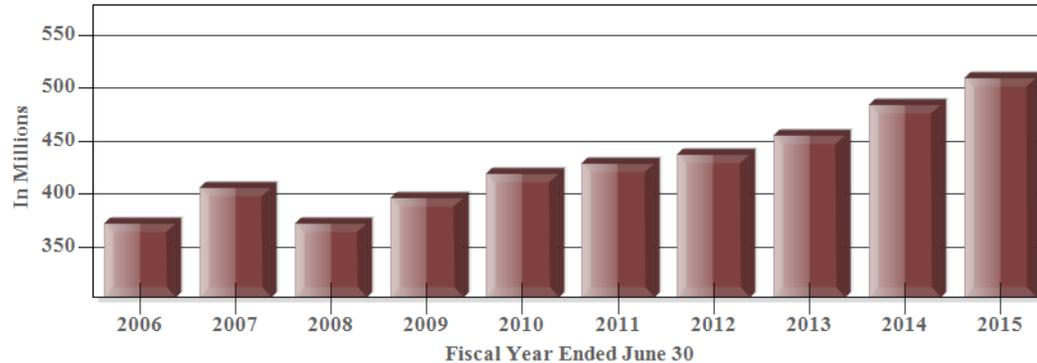
GREENVILLE COUNTY, SOUTH CAROLINA

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	
2006	2005	\$ 390,765,197	\$ 12,656,115	\$ 356,878,911	94.6 %	\$ 2,025,474	\$ 371,560,500	95.1 %	
2007	2006	427,637,474	13,610,626	391,355,720	94.7 %	719,189	405,685,535	94.9 %	
2008	2007	387,837,036	7,828,677	360,461,871	95.0 %	3,912,856	372,203,404	96.0 %	
2009	2008	411,821,794	8,248,216	380,971,048	94.5 %	6,561,343	395,780,607	96.1 %	
2010	2009	419,779,452	8,672,082	401,875,516	97.8 %	8,282,362	418,829,960	99.8 %	
2011	2010	437,200,822	9,069,612	412,561,576	96.4 %	7,731,844	429,363,032	98.2 %	
2012	2011	440,576,086	9,255,959	418,480,274	97.1 %	9,374,000	437,110,233	99.2 %	
2013	2012	456,539,026	9,613,403	434,901,368	97.4 %	11,652,514	456,167,285	99.9 %	
2014	2013	490,377,964	10,319,357	466,615,749	97.3 %	7,167,609	484,102,715	98.7 %	
2015	2014	518,399,698	10,545,392	499,062,824	98.3 %	-	509,608,216	98.3 %	

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



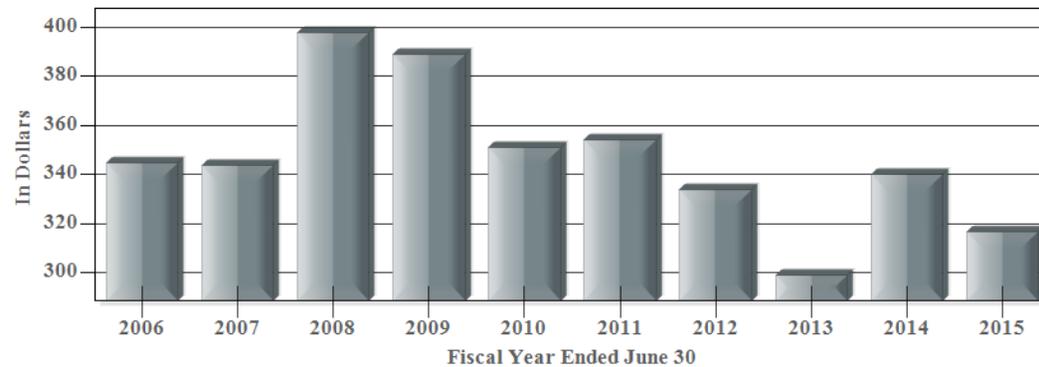
Source: Greenville County Tax Collector

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)	
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	
2015	78,045	51,750	17,075	5,695	152,565	0.76 %	317	

Total Debt Per Capita



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

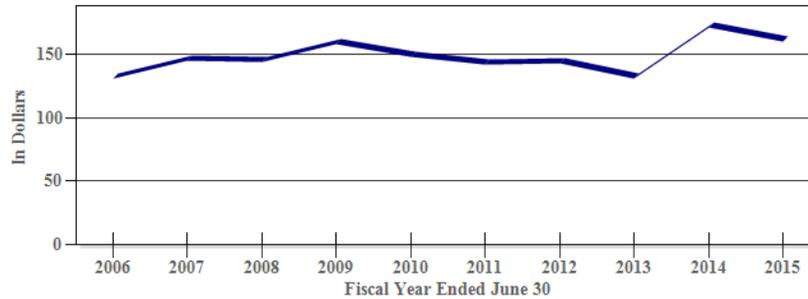
- (1) Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.
- (2) The County issued a \$35 million certificate of participation to fund tourism related projects in Greenville County.
- (3) The County issued a \$14 million certificate of participation to 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)
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
2015	78,045	1,020	77,025	0.192 %	160

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, 2015

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Cities:			
Fountain Inn	\$ 6,328,700	100.00 %	\$ 6,328,700
Greenville	105,146,201	100.00 %	105,146,201
Greer	5,641,633	100.00 %	5,641,633
Mauldin	9,654,701	100.00 %	9,654,701
Simpsonville	10,714,541	100.00 %	10,714,541
Travelers Rest	6,119,174	100.00 %	6,119,174
Total cities	<u>143,604,950</u>		<u>143,604,950</u>
Special purpose districts:			
Berea Public Service District	2,323,350	100.00 %	2,323,350
Boiling Springs Fire District	2,161,731	100.00 %	2,161,731
Canebrake Fire District	133,770	100.00 %	133,770
ClearSprings Fire District	847,000	100.00 %	847,000
Donaldson Fire Service Area	230,000	100.00 %	230,000
Duncan Chapel Fire District	1,500,000	100.00 %	1,500,000
Fountain Inn Fire Service Area	1,760,000	100.00 %	1,760,000
Gantt Fire, Sewer & Police District	894,462	100.00 %	894,462
Glassy Mountain Fire District	1,535,000	100.00 %	1,535,000
Greenville Arena District	18,435,000	100.00 %	18,435,000
Greenville County Art Museum	2,300,000	100.00 %	2,300,000
Lake Cunningham Fire District	257,722	100.00 %	257,722
Mauldin Fire Service Area	1,630,000	100.00 %	1,630,000
North Greenville Fire District	1,480,000	100.00 %	1,480,000
Pelham Batesville Fire District	2,349,961	100.00 %	2,349,961
River Falls Fire District	383,266	100.00 %	383,266
South Greenville Fire & Sewer District	582,000	100.00 %	582,000
Tigerville Fire District	390,000	100.00 %	390,000
Total special purpose districts	<u>39,193,262</u>		<u>39,193,262</u>
School District of Greenville County	845,170,000	100.00 %	845,170,000
Total overlapping debt	<u>1,027,968,212</u>	100.00 %	<u>1,027,968,212</u>
Total direct debt	<u>155,889,836</u>	100.00 %	<u>155,889,836</u>
Total direct and overlapping debt			<u>\$ 1,183,858,048</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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Debt limit	\$ 116,124	\$ 119,845	\$ 128,188	\$ 134,513	\$ 136,094	\$ 143,149	\$ 143,794	\$ 146,555	\$ 150,362	\$ 156,132
Total net debt applicable to limit	<u>66,690</u>	<u>72,936</u>	<u>66,797</u>	<u>71,090</u>	<u>72,676</u>	<u>71,535</u>	<u>73,711</u>	<u>69,800</u>	<u>89,924</u>	<u>81,807</u>
Legal debt margin	<u>\$ 49,434</u>	<u>\$ 46,909</u>	<u>\$ 61,391</u>	<u>\$ 63,423</u>	<u>\$ 63,418</u>	<u>\$ 71,614</u>	<u>\$ 70,083</u>	<u>\$ 76,755</u>	<u>\$ 60,438</u>	<u>\$ 74,325</u>
Total net debt applicable to the limit as a percentage of debt limit	57.43 %	60.86 %	52.11 %	52.85 %	53.40 %	49.97 %	51.26 %	47.63 %	59.81 %	52.40 %

Legal Debt Margin Calculation for Fiscal Year

Assessed value	\$ 2,101,997
(Less manufacturer's abatements)	(33,486)
(Less assessed value of properties that are basis of pledged portion of revenues to secure special source revenue bonds)	(116,856)
Add back: exempt real property	-
Total assessed value	<u>\$ 1,951,655</u>
 Debt limit (8% of total assessed value)	 \$ 156,132
Debt applicable to limit:	
General obligation bonds	78,045
Certificates of participation	4,955
Less reserve for debt service	<u>(1,193)</u>
Total net debt applicable to limit	<u>81,807</u>
Legal debt margin	<u>\$ 74,325</u>

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	
2006	\$ 6,036	\$ -	\$ 6,036	\$ 1,590	\$ 1,470	\$ 1.97
2007	5,037	-	5,037	1,675	1,402	1.64
2008	5,812	-	5,812	1,825	1,250	1.89
2009	7,420	-	7,420	1,925	1,166	2.40
2010	8,144	-	8,144	2,015	1,079	2.63
2011	8,658	-	8,658	2,100	989	2.80
2012	8,641	-	8,641	2,215	723	2.94
2013	8,603	-	8,603	1,635	590	3.87
2014	9,228	-	9,228	1,775	491	4.07
2015	10,177	-	10,177	2,215	570	3.65

(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	\$ -	\$ -	N/A
2009	6,734	-	6,734	1,090	1,699	2.41
2010	6,691	-	6,691	1,225	1,566	2.40
2011	6,888	-	6,888	1,795	1,898	1.87
2012	7,083	-	7,083	1,855	2,040	1.82
2013	7,320	-	7,320	1,915	1,977	1.88
2014	7,605	-	7,605	1,985	1,906	1.95
2015	7,728	-	7,728	2,455	1,388	2.01

(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 Enrollment (4)	Unemployment Rate (5)
			Personal Income (2)	Median Age (3)		
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
2015	481,317	20,126,270	41,815	37.9	72,712	5.6

(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, 2015

Employer	2015				2006			
	Employees	Rank	Percentage of Total County Employment		Employees	Rank	Percentage of Total County Employment	
Greenville Health System	12,770	1	5.48	%	7,792	1	4.04	%
School District of Greenville County	9,580	2	4.11	%	7,207	2	3.73	%
Bon Secours St Francis Health System	5,047	3	2.16	%	2,027	5	1.05	%
Michelin North America	4,000	4	1.72	%	1,468	10	0.76	%
GE Power & Water	3,400	5	1.46	%	2,200	4	1.14	%
SC State Government	3,036	6	1.30	%	2,524	3	1.31	%
Flour Corporation	2,260	7	0.97	%	1,520	9	0.79	%
Bi-Lo Supermarkets	2,089	8	0.90	%			-	
US Government	1,835	9	0.79	%			-	%
Greenville County Government	1,771	10	0.76	%	1,627	8	0.84	%
Bob Jones University			-		1,800	6	0.93	%
Sealed Air Corp - Cryovac Division					1,700	7	0.88	%
	<u>45,788</u>		<u>19.63</u>	<u>%</u>	<u>29,865</u>		<u>15.47</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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General government										
Administrative services	25	25	27	26	26	25	25	25	25	25
General services	132	114	115	116	111	112	112	142	142	152
Human resources (5)	29	29	29	29	29	30	30	-	-	-
Community Development and Planning										
Codes enforcement	51	50	72	59	36	36	35	35	38	54
Engineering	18	9	9	9	9	9	9	9	9	9
Maintenance	66	67	73	73	73	73	67	66	66	66
Property management	29	28	30	30	30	30	31	31	31	30
Animal care services (3)	-	-	-	14	14	14	32	33	38	39
Administration (1)	-	8	8	8	8	8	6	5	5	5
Public Safety										
Detention center	244	254	279	279	290	295	298	296	302	306
Emergency medical services	169	189	189	191	199	200	200	200	202	202
Forensics	26	27	29	31	27	27	27	28	30	30
Records	42	41	41	41	39	39	37	38	38	40
Indigent Defense (4)	-	-	-	3	3	3	3	3	3	3
Judicial services	220	221	221	221	220	224	224	227	228	232
Fiscal services	45	43	43	44	44	44	44	44	44	44
Law enforcement services	473	479	495	508	514	525	533	535	543	549
Boards, commissions and others	16	17	17	18	27	18	18	18	15	1
Fleet management (2)	-	20	20	20	20	20	20	20	20	20
Solid waste	36	36	36	44	44	44	44	44	47	47
Stormwater	17	22	22	22	22	22	30	31	33	33
Total	1,638	1,679	1,755	1,786	1,785	1,798	1,825	1,830	1,859	1,887

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Function										
Police										
Physical arrests	25,864	30,926	26,717	26,404	24,740	24,801	26,857	26,935	25,170	24,526 487
Traffic (DUI)	798	428	510	399	436	548	668	744	395	
Total crimes	44,247	47,735	40,073	38,494	37,433	37,807	40,963	41,287	39,983	38,856
Emergency Medical Services										
Number of calls answered	55,149	59,396	58,887	52,355	48,107	58,971	54,647	62,000	56,638	56,642
Highways and streets										
Street resurfacing (miles)	42	56	32	32	34	35	33	22	32	18

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Function										
Public Safety										
Police										
Stations	4	5	5	5	7	7	7	8	8	8
Patrol units	165	183	200	181	186	191	197	202	200	202
Emergency Medical Services										
Ambulances	20	26	26	26	27	30	28	27	27	27
Quick Response Vehicles	5	5	7	3	6	6	8	8	8	8
Rescue Trucks (1)	3	-	-	-	-	-	-	-	-	-
Administrative Vehicles	-	-	4	9	4	4	3	2	3	2
Service Truck	-	-	1	-	1	3	1	1	1	1
Public Works										
Highways and streets										
Streets (miles)	1,549	1,563	1,573	1,582	1,600	1,611	1,670	1,700	1,735	1,669
Traffic signals	1	1	2	2	2	2	2	3	3	2

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