

COMMUNITY PROFILE

DESCRIPTION OF THE COUNTY

The origins of the name Greenville County are uncertain, but the county was probably named for Revolutionary War general Nathanael Greene (1742-1786) or for an early resident, Isaac Green. This area of the state was the territory of the Cherokee Indians until 1777. In 1765, Greenville consisted of a trading post and a gristmill built by Richard Pearis, one of Greenville's first settlers. The area consisted of few settlers and the Cherokee Indians. The county was created by the State's General Assembly on March 22, 1786. In 1797, a county seat was laid out and by 1869, the area's population had reached 2,000. The village of Greenville was chartered by state law on December 17, 1831. On February 14, 1907, the city surrendered its charter and accepted incorporation under general law.



In 1873, the Atlanta and Charlotte Air-Line railway opened with a direct path through Greenville, thereby facilitating the movement of the textile industries from the North to the South. As a result, Greenville became known as the Textile Capital of the World, a distinction that prevailed through the last quarter of the twentieth century. In more recent decades, the County has expanded on its reputation as an attractive site for corporate headquarters relocation and international business investment. Greenville County is known as a business and high technology manufacturing center, and as a regional center for industrial technology, engineering, health and commerce.



ECONOMIC AND DEMOGRAPHIC INFORMATION

Population Growth

The population of the County, which was 320,127 in 1990 according to the U.S. Bureau of the Census, exceeded 379,616 in 2000, reflecting an 18.6% increase in population over the ten-year period. Greenville County is the largest county in population in South Carolina. Growth rates have averaged 1.5% per year since 2000. The following table shows the population information for the County and the State for the past five years.

Year	Greenville County	South Carolina
2002	391,316	4,105,848
2003	395,952	4,148,744
2004	401,174	4,198,068
2005	407,154	4,246,933
2006	417,166	4,321,249

Source: U.S. Census Bureau, Population Division

Racial Composition of County

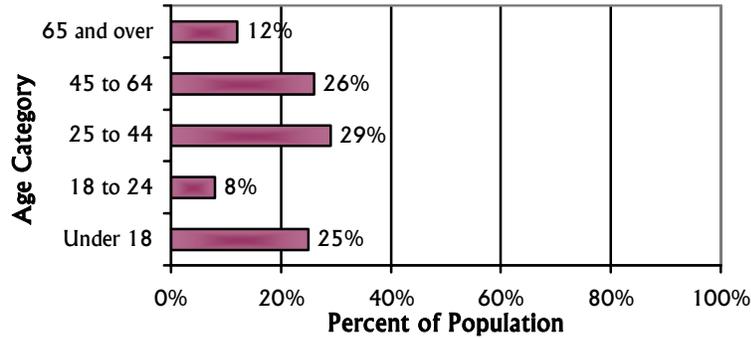
The following chart depicts the population of Greenville County by racial composition.

Race	Greenville County	% of Total	South Carolina	% of Total
White	327,475	78.50%	2,955,734	68.40%
Black or African American	77,176	18.50%	1,261,805	29.20%
Other	12,515	3.00%	103,710	2.40%
Total	417,166		4,321,249	

Source: U.S. Census Bureau

Age Distribution of Population

The following chart depicts the age distribution of the population of Greenville County in 2006.



Per Capita Income

The County ranked third among the 46 counties in the State of South Carolina in per capita personal income for 2006. The per capita income in the County, the State, and the United States for each of the last five years for which information is available is shown below:

Year	Greenville County	South Carolina	United States
2001	\$ 29,255	\$ 24,988	\$ 30,562
2002	\$ 29,229	\$ 25,370	\$ 30,798
2003	\$ 29,522	\$ 25,880	\$ 31,466
2004	\$ 30,565	\$ 27,090	\$ 33,090
2005	\$ 31,759	\$ 28,285	\$ 34,471

Source: South Carolina Office of Research and Statistics

Median Family Income

According to the South Carolina Office of Research and Statistics, the estimated median family income for the County was \$56,500 in 2006, which ranked the household income of the County as the highest among the 10 counties in the upstate region. Listed below are the median family income statistics for 2002 – 2006 for Greenville County and the State.

Year	Greenville County	South Carolina
2002	\$ 53,200	\$ 49,200
2003	\$ 54,900	\$ 52,400
2004	\$ 55,200	\$ 52,400
2005	\$ 55,900	\$ 52,250
2006	\$ 56,500	\$ 52,900

Source: South Carolina Office of Research and Statistics

Construction

The following table sets for the number of new residential, commercial and industrial building permits issued in the County, and the aggregate values thereof, for the Fiscal Years 2003 through 2007.

Fiscal Year	2003	2004	2005	2006	2007
Number of Permits:					
Residential New	8,402	9,341	11,003	12,447	12,015
Residential Add/Alt	2,198	2,236	2,241	2,311	2,404
Commercial New	552	641	1,353	653	640
Commercial Add/Alt	1,752	2,196	1,578	1,982	1,924
Other	2,636	2,663	3,559	2,960	2,793
Total	15,540	17,077	19,734	20,353	19,776
Permit Value:					
Residential New	189,052,147	219,248,208	271,375,272	304,378,646	308,777,249
Residential Add/Alt	19,096,705	19,457,965	19,309,231	21,684,886	25,613,138
Commercial New	54,033,774	70,809,697	72,595,963	43,934,415	76,763,747
Commercial Add/Alt	84,657,205	103,238,836	30,626,216	87,434,613	142,853,445
Other	4,792,290	6,336,124	70,014,622	11,547,227	13,161,969
Total	351,632,121	419,090,830	463,921,304	468,979,787	567,169,548

Source: County records

Retail Sales

The State of South Carolina imposes a five percent sales tax on certain retail sales. Over the past five years there has been a 27.2% increase in the level of retail sales in the County. The table shows the level of retail sales for businesses located in the County for the last five years for which information is available.

Year	Greenville County Sales
2001	\$ 10,217,191,609
2002	\$ 10,562,459,426
2003	\$ 11,096,814,335
2004	\$ 11,485,529,803
2005	\$ 12,995,180,000

Source: South Carolina Department of Revenue & Taxation

Capital Investment

Over the past five years, Greenville has attracted more than \$1.416 billion in new business investments and 6,339 new jobs. This growth has allowed for more businesses to be created per capita than any other region in the southeastern United States. The following table sets forth the total capital investment for new and expanded industry within the County for the last five years.

Year	Total Investment	Jobs Created
2002	\$ 254.7 Million	783
2003	\$ 400.0 Million	925
2004	\$ 305.5 Million	1,586
2005	\$ 158.0 Million	1,123
2006	\$ 298.5 Million	1,922
Five Year Total	\$ 1.416 Billion	6,339

Source: Greenville Area Development Corporation

Major Employers

The following table shows the ten largest employers located within the County, the type of business and their approximate number of employees as of December 2004:

Company Name	Type of Business	Employment
Greenville Hospital System	Health Services	7,792
School District of Greenville County	Public Education	7,207
General Electric Company	Gas Turbines	2,200
SC State Budget and Control Board	State Government	2,524
St. Francis Health System	Health Services	2,027
Bob Jones University	Education	1,800
Sealed Air Corp - Cryovac Division	Plastic Bags	1,700
Greenville County Government	Government	1,627
Fluor Corporation	Engineering/Construction Services	1,520
Michelin North America, Inc.	Radial Tires	1,468

Source: South Carolina Industrial Directory, South Carolina Department of Commerce

Labor Force

The South Carolina Employment Security Commission compiles data on labor force participation rates. The labor force participation rates of residences of the County (regardless of place of employment) for the past five years for which information is available are as follows:

	2003	2004	2005	2006	2007
Civilian Labor Force	201,590	205,300	210,930	216,800	220,240
Employment	190,660	193,170	197,360	205,070	210,800
Unemployment	10,930	12,130	11,570	11,730	9,440
Percent of Labor Force Unemployed	5.4%	5.9%	5.5%	5.4%	4.3%

Source: South Carolina Employment Security Commission, Labor Market Information Division

Unemployment

The average unemployment rates for the County and the State for each of the last five years is shown below.

Year	Greenville County	South Carolina
2003	5.4	6.8
2004	5.4	6.8
2005	5.5	6.8
2006	5.4	6.6
2007	4.3	5.4

Source: South Carolina Office of Research and Statistics

Assessed Value of Taxable Property

The assessed value of all taxable property in the County for the last five fiscal years for which data is available is set forth below:

Fiscal Year	Tax Year	Assessed Value in County		Total Assessed Value
		Real Property	Personal Property	
2002	2001	952,668,690	491,922,808	1,444,591,498
2003	2002	1,032,987,893	495,388,680	1,528,376,573
2004	2003	1,067,278,680	479,392,044	1,546,670,724
2005	2004	1,098,053,820	454,701,317	1,552,755,137
2006	2005	1,132,732,000	437,701,000	1,570,433,000

Source: County Records

Tax Rates

	Tax Rates				
	TY2002	TY2003	TY2004	TY2005	TY2006
General Fund	39.8	39.8	39.8	40.8	40.8
Debt Service	4.8	4.8	4.8	3.8	3.8
Charity Hospitalization	3.0	3.0	3.0	2.5	2.5
Solid Waste	2.3	2.3	2.3	2.8	2.8
Total Millage	49.9	49.9	49.9	49.9	49.9

Source: County Records

Tax Collections for Last Five Years

The following table shows taxes levied (adjusted to include additions, abatements) for the County, taxes collected as of June 30 of the year following the year in which the levy was made, and the amount of delinquent taxes (which taxes include taxes levied in prior years but collected in the year shown) and the percentage of taxes collected.

Fiscal Year	Tax Year	Total Tax Levy	Current Taxes Collected	Current Percentage Collected	Delinquent Taxed Collected	Total Taxes Collected	Percent Collected
2002	2001	375,376,506	349,470,885	93.1%	14,435,295	363,906,180	96.9%
2003	2002	376,328,581	349,872,456	93.0%	19,002,705	368,875,161	98.0%
2004	2003	382,973,248	352,280,633	92.0%	28,396,231	380,676,864	99.4%
2005	2004	392,669,212	370,357,968	94.3%	20,943,756	391,301,724	99.7%
2006	2005	390,765,197	369,535,026	94.6%	22,248,443	391,783,469	100.3%

Source: Greenville County Records

Ten Largest Taxpayers

The ten largest taxpayers for Fiscal Year 2006 (tax year 2005) in the County are set forth below:

Taxpayer	Type of Business	Taxes Billed (expressed in thousands)	Percentage of Total Taxable Assessed Value
Duke Power Corporation	Electric Utility	\$ 30,881	2.00%
BellSouth Telecommunications	Telephone Utility	18,118	1.20%
Cryovac Inc.	Plastics Manufacturer	8,121	0.50%
Piedmont Natural Gas	Gas Utility	6,012	0.40%
Michelin North America	Tire Manufacturer	4,903	0.30%
Simon Haywood LLC	Property Management	4,729	0.30%
3 M Company	Manufacturer	3,837	0.20%
Verdae Properties	Property Management	3,898	0.20%
Hitachi Electronic	Electronics	2,830	0.20%
Fluor Daniel	Engineering	2,729	0.20%
Total		\$ 86,058	5.50%

Source: Greenville County Tax Collector

EDUCATION AND TRAINING

Greenville County Public Schools

Greenville County is served by one school district, which serves more than 60,000 students each year. It is the largest school district in South Carolina, and the 62nd largest in the nation. The district serves more than 55,000 students and has won numerous national, state and local awards. Greenville's school district offers diversified learning opportunities that include: German and Japanese Saturday schools and the only full-time French school in the southeast; 12 magnet schools offering special learning opportunities; the Roper Mountain Science Center with the eighth-largest refractory telescope in the United States; a year-round Governor's School for the Arts; and international baccalaureate program at one public and one private school. The following table indicates the level of education for persons 25 years and older for the County and the State:

Educational Attainment, Persons Age 25 and Older

	Greenville County	South Carolina
Non-High School Graduates	20.5%	23.7%
High School Graduates	26.3%	30.0%
Two or More Years of College	53.2%	46.3%

Source: U.S. Bureau of the Census

Private Schools

There are approximately 65 private, special denomination schools, most of which are affiliated with religious organizations. A total of 7,439 students, from K-3 to high school, attend these schools.

Higher Education

Greenville County has several higher education facilities that enroll students at the college level in private or technical schools. The following table shows these institutions.

Institution	Type
Bob Jones University	4 yr private
Furman University	4 yr private
Greenville Technical College	technical college
North Greenville University	4 yr private
The University Center	Consortium *
Webster University	private graduate
ECPI College of Technology	Proprietary College
ITT Technical Institute	Proprietary College
Nova Southeastern University	Proprietary College
Strayer University	Proprietary College

Source: South Carolina Commission on Higher Education

* Students attending The University Center are enrolled in one of seven participating colleges or universities.

QUALITY OF LIFE

Health Care

Greenville County is served by two major health care systems: Greenville Hospital System and St. Francis Health System. The Greenville Hospital System is a 1,160-bed network. The System is a non-profit teaching and research medical center. The System is the state's largest health care provider and one of the Southeast's leading medical facilities. The St. Francis Hospital is part of the Bon Secours Health System.

Greenville Fun Facts

Greenville's first hospital was in the Latimer House located on the northeast corner of Main and Washington streets. A number of rooms were made into a hospital for treating wounded soldiers during the Civil War. Later, a brick house, known as Soldier's Rest, was obtained and used until federal troops raided the Greenville area in the last year of the war.

Facility	Parent	# Beds
Allen Bennet Memorial	Greenville Hospital System	58
Greenville Memorial Medical Center	Greenville Hospital System	826
Hillcrest Hospital	Greenville Hospital System	43
St. Francis Hospital, Inc.	Bon Secours Health System	287

Source: South Carolina Office of Research and Statistical Services

Religion

A large variety of religious practices are found in the Greenville area, including Roman Catholic, Episcopalian, The Temple of Israel and the Beth Israel Synagogue, a Hindu community, several Bahai groups, an Islamic organization, Greek Orthodox, as well as Fundamental Baptist, Southern Baptist, Presbyterian, Methodist, Church of God, Assemblies of God, Lutheran, Jehovah's Witnesses, the Church of Latter-Day-Saints, Seventh-Day Adventists, and Pentecostal Holiness denominations.

The Arts

Much of the artistic and cultural activity in Greenville is centered around the Peace Center of the Performing Arts. The \$42 million center features a 2,000 seat concert hall and a 400-seat theater.



Peace Center for the Performing Arts

Art Galleries

The Greenville County Museum of Art exhibition program and permanent collection feature American art from colonial to contemporary times. The collection surveys the highlights of American art history primarily through works created in the South or by Southern natives. The Bob Jones University Art Gallery and Museum houses one of the world's finest and best known collections of religious paintings dating from the 13th to the 19th centuries.

Greenville Fun Facts

Organized theatre began in Greenville in 1836. On March 5, 1836, the first presentation of a theatrical corps presented "The Stage Manager and the Citizen, Fortune's Frolic, and The Newcastle Rider." The Greenville Artists' Guild was founded in 1926 and began to organize theater activities. In December 1930, the Artists' Guild named changed to The Little Theater of Greenville. The best known theater personality who started a career at The Greenville Little Theater is the Academy Award winner, Joanne Woodward. She played Laura in "The Glass Menagerie" in 1949.

Theater, Ballet, and Symphony

Greenville features several theaters and theatre groups, such as the Greenville Little Theatre, Greenville Savoyards, Centre-State South Carolina, the Warehouse Theatre, the Furman Theatre Guild, and the Classic Players at Bob Jones University. Greenville features the Greenville Ballet School and Company, the Greenville Concert Ballet, and the

Carolina Ballet Theatre. An outstanding concert program is provided in the Peace Center for the Performing Arts. In addition to the Greenville Symphony, outstanding artists from around the world perform in the center. The Community Concert Series offers excellent programs each season. The Bob Jones Symphony Orchestra and The Greenville Civic Chorale perform regularly.

Convention Facilities

The Bi-Lo Center, Greenville's premiere multi-purpose venue, holds several exhibitions and tradeshows in the arena's 40,000 square feet of exhibition space. The Palmetto International Exhibition Center, with 512,000 square feet of exhibition space, hosts more than 35 trade and public shows annually. This facility is the 3rd largest exhibit hall in the Southeast and the 20th largest in the United States and Canada.



Bi-Lo Center

Climate

The table below depicts the average climate for Greenville County based on information from the National Climatic Data Center.

Mean Annual Temperature	60 degrees F
Hottest Month	July
Average July Temperature	79 degrees F
Coldest Month	January
Average January Temperature	40 degrees F
Average Humidity (AM)	82%
Average Humidity (PM)	54%
Annual Precipitation	50.24
Annual Snowfall	6.5 inches

Source: National Climatic Data Center

Recreation and Entertainment

Festivals and Seasonal Events.

Greenville hosts four major festivals each year as well as seasonal events during the months of April through October. These events include Downtown Alive, Freedom Weekend Aloft Hot Air Balloon Festival, Red, White and Blue July 4th Celebration, and Artisphere, a performing and visual arts extravaganza.

City of Greenville Recreation

The City Recreation Department operates 39 parks, playgrounds, and recreation centers. The Greenville Zoo features new exhibit areas which represent Asia, Africa, and Australia.

Greenville County Recreation

The Greenville County Recreation Commission presently operates 30 recreation sites, including tennis courts, swimming pools, specialized facilities, and other outdoor recreation areas – over 1,000 acres of parks. Other leisure time facilities and programs include The Pavilion, South Carolina's only public Olympic-sized ice skating venue; Riverbend, a 64-acre, public equestrian park; and Westside Aquatic

Center, South Carolina's only 50-meter public indoor swimming facility. The Recreation District recently opened the County's first waterpark, Discovery Island.

State Recreation Areas

State parks serving Greenville include the 1,275 acre Paris Mountain State Park, the 300 acre Pleasantburg Ridge State Park, the 2,900 acre Table Rock State Park. Jones Gap and Caesar's Head State Parks combine to form the 13,000+ acre Mountain Bridge Wilderness Area, with more than 46 miles of hiking trails near the North Carolina state line. The Cherokee Foothills Scenic Highway (SC Highway 11) traverses the northern part of Greenville County, providing a majestic view of the foothills of the Blue Ridge Mountains. Other state park facilities in the area include: Keowee-Toxaway (1,000 acres), Croft State park (7,088 acres), Wildcat Wayside (63 acres), and Oconee State Park (2,165 acres). Lake Hartwell, located about 45 minutes from Greenville on the South Carolina-Georgia state line, provides plentiful fishing and water sports activities, as do Lake Keowee and Lake Jocassee, also 45 minutes from Greenville.

Greenville Fun Facts

The first Greenville native to play professional baseball was "Shoeless" Joe Jackson. Some say he got his nickname because he played barefoot. Others say "Shoeless" Joe got his name when he signed a big-league contract with Cleveland, reported to spring practice without any spikes and had to take batting practice in his bare feet. Jackson was regarded as one of the best "natural" hitters in baseball. He was a star with both Cleveland and Chicago before being linked to the "Black Sox" scandal of the 1919 World Series.

Greenville County Library

Greenville has a countywide library system with a central building, 10 branches, 2 bookmobiles and an outreach van, as well as a law library located in the Greenville County Courthouse. The main library features a special South Carolina history collection, government documents, films for loan and audio-visual materials for loan. The total number of volumes is over 750,000 with annual circulation of over 1,268,144 books a year.

Sports

Professional baseball has been a part of Greenville for more than a century. From the Spinners, Mets, Red Sox, Braves, Bombers and now the Drive, Greenville has hosted a series of professional teams. Greenville is currently home to the Greenville Drive, a Red Sox affiliate.



COUNTY SERVICES PROVIDED

Tax-Supported Services

The County provides various local services that are funded primarily from the County's ad valorem tax levy and County office fees. These services include public works, public safety and law enforcement, and various administrative services.

Revenue-Supported Services

Solid Waste Management

The County's Public Works Department operates a system of solid waste collection, solid waste transfer and various recycling programs. The fee structure is set at rates that are low to moderate in comparison with local private providers. The system is supported largely from fees charged for services as well as ad valorem tax levy for Solid Waste services.

Stormwater

The County's Public Works Department operates its Stormwater program from a fee charged to property owners. Revenues are used to fund expenses related to the NPDES MS4 permit and County drainage projects.

OTHER FACILITIES SERVING THE COUNTY

Ground Transportation

Greenville County has 1,428 miles of state-maintained highways and almost 1,700 miles of roadway maintained by Greenville County. Interstate 85 is the backbone of the manufacturing region. Greenville possesses the only continuous six-lane stretch of Interstate 85 in the state, which extends from Spartanburg County to Anderson County. Greenville also connects with I-26 to the south, enabling direct access to South Carolina ports, and to I-85 to the southwest from I-385.

Air Transportation

The Greenville-Spartanburg International Airport (GSP) serves the Upstate of South Carolina. This regional facility is located 12 miles northeast of the City of Greenville on I-85 and offers 64 daily departures (4,975 seats) to 15 non-stop destinations. GSP is the largest airport in South Carolina with regard to scheduled daily flights and seats available.

The Greenville Downtown Airport is located just minutes from the Central Business District. This facility serves local businesses as a general aviation facility as well as a special-use airport. In addition, the facility provides training, aircraft maintenance and is a hub for domestic and international air cargo operations.

Donaldson Air Park is a 2,500 acre industrial park which includes a 1,300-acre airport. The airport is a special-use airport and general aviation facility. It serves as a major aircraft maintenance and modification center and a domestic and international air cargo operation service center.

Public Transit

The Greenville Transit Authority (GTA) offers eight scheduled bus routes within Greenville County. Buses run five days per week from 5:30 a.m. to 6:30 p.m. For residents requiring special assistance, GTA provides transportation through a special program for the handicapped. GTA also serves major senior citizen complexes, as well as area shopping centers.

Utilities

Electrical utilities are provided by Duke Power Company (one of the nation's largest investor-owned electric utilities), Saluda River Electric Cooperative, Inc., and the Greer Commission of Public Works. Water is supplied by the Greenville Water System and the Greer Commission of Public Works. Sewer is provided by the Western Carolina Regional Sewer Authority (wastewater trunk line and treatment plant services) and the Greer Commission of Public Works (wastewater collection, treatment, and disposal). Natural gas is provided through Piedmont Natural Gas, Inc., the Fountain Inn Natural Gas system, and the Greer Commission of Public Works. Telecommunications services are provided through BellSouth, and various other local, long-distance, and mobile communication providers.

ORGANIZATIONAL FORM OF GOVERNMENT

Greenville County is organized as a Council-Administrator form of local government, which combines the political leadership of elected officials with the professional experience of an appointed local government administrator. Under the Council-Administrator form, power is concentrated in the elected Council, which hires a professional administrator to implement its policies. This appointee serves at the pleasure of the Council and has responsibility for preparing the budget, directing day-to-day operations, hiring and dismissing personnel, and serving as the Council's chief policy advisor. County Council is composed of twelve members, which are elected in single member districts to a four-year term.

ORGANIZATIONAL STRUCTURE

Greenville County government is organized into eight basic areas of service delivery. Each group is organized according to its functional area and services provided. The FY2008-FY2009 budget is comprised of 35 agencies within these categories.

Administrative Services - This area of county government is comprised of the County Administrator's Office, County Council Office, and County Attorney's Office.

General Services – This area of county government is responsible for the financial management and technological operations of County government including budget preparation. Also included in this area are property assessment, tax collection, purchasing, financial operations, information technology, indigent defense, GIS services, and fleet management.

Human Resources – This area of county government is responsible for human resource services, including benefit and compensation administration and employee training. In addition, this area serves as liaison to three departments governed by commissions: Human Relations, Registration and Election, and Veteran Affairs.

Public Works- This area of county government is responsible for infrastructure related functions, including engineering and road maintenance, solid waste, and stormwater management. Also included in this area are code enforcement, animal control, and county property management.

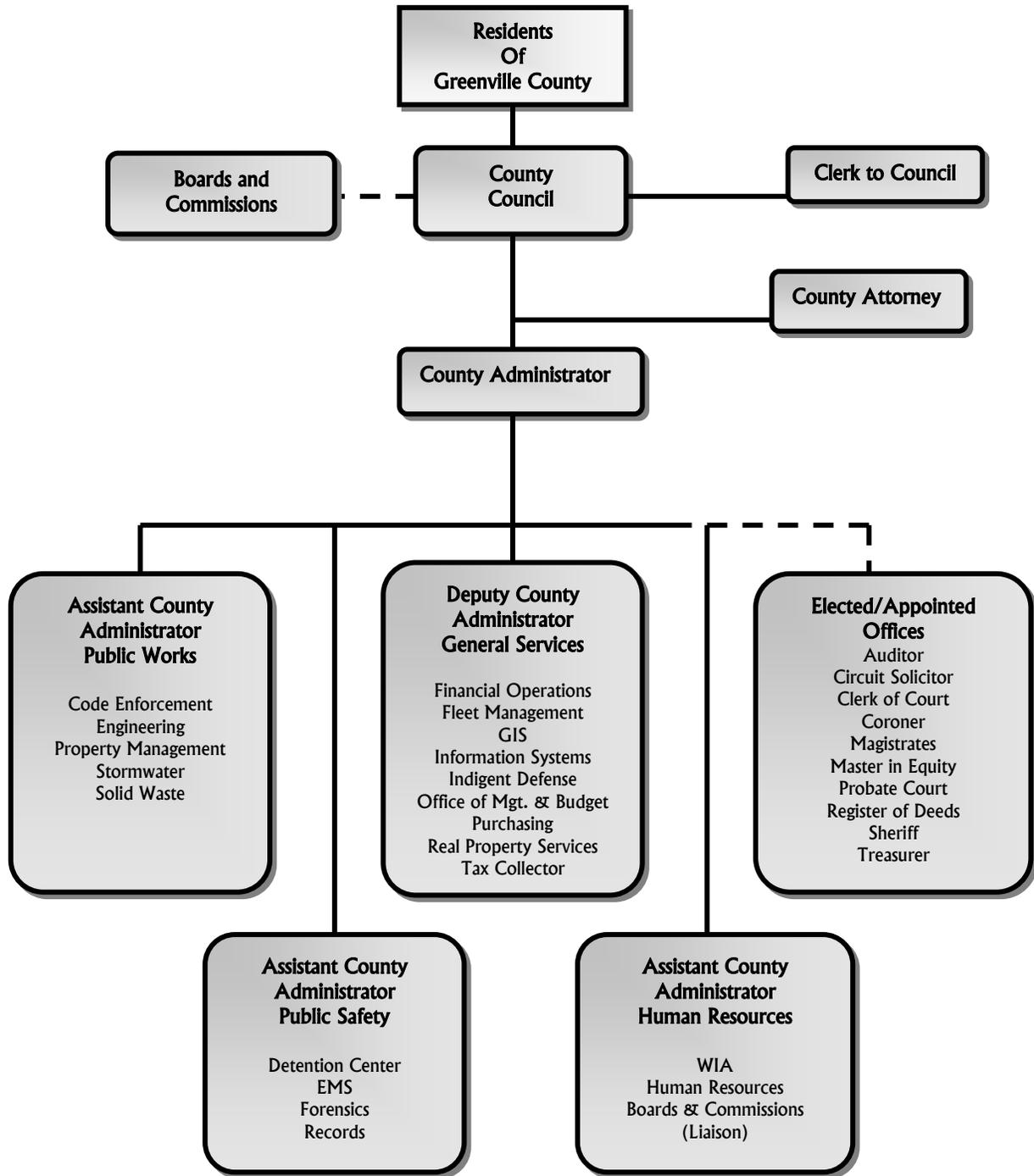
Public Safety – This area of county government is comprised of several law enforcement related functions, including the Detention Center, the forensics division and crime lab, and the maintenance of criminal records. The Emergency Medical Services Division is also included in this area.

Judicial Services – This area of county government is comprised of elected and appointed officials whose function relates to the judicial or court system. Offices in this area include the Circuit Solicitor, Clerk of Court, Probate Court, Magistrates, and Master in Equity.

Fiscal Services – This area of county government is comprised of elected officials whose function relates to other fiscal areas of government not directly under the purview of the County Administrator. This includes the County Treasurer, County Auditor, and County Register of Deeds.

Law Enforcement Services – This area of county government is comprised of elected and appointed officials whose function is to provide basic law enforcement services. This includes the Sheriff, Coroner, and Medical Examiner.

COUNTY OF GREENVILLE ORGANIZATIONAL CHART



Key:
 Direct Oversight ———
 Limited Oversight - - - - -

GREENVILLE COUNTY, SOUTH CAROLINA COUNTY COUNCIL



**Butch Kirven, Chair
District 27**



**Judy Gilstrap, Vice Chair
District 26**



**Joe Dill
District 17**



**Jim Burns
District 21**



**Tony Trout
District 18**



**Bob Taylor
District 22**



**Willis Meadows
District 19**



**Xanthe Norris
District 23**



**Lottie Gibson
District 25**



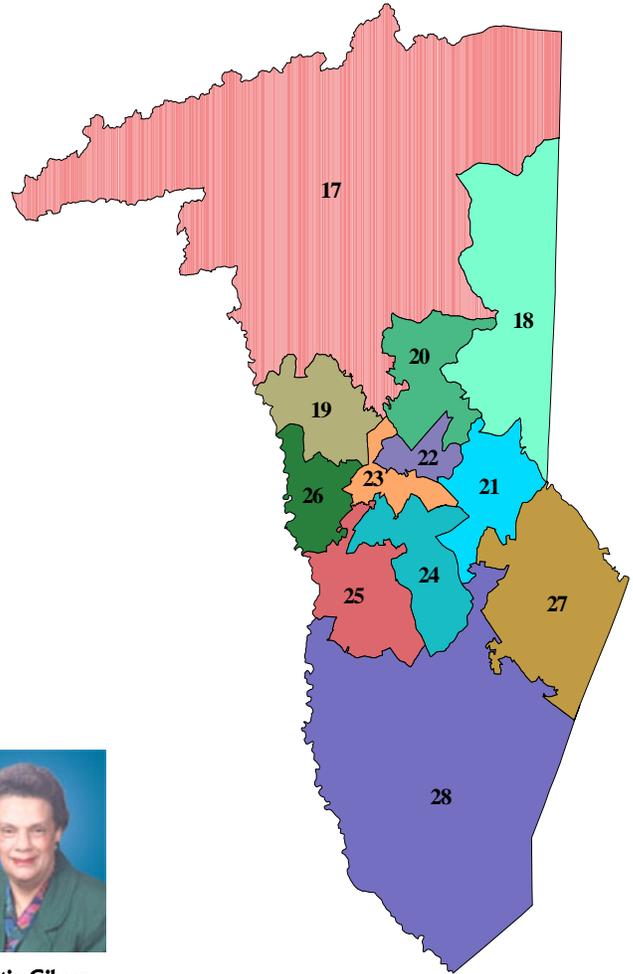
**Sid Cates
District 20**



**Cort Filnt
District 24**



**Fred Payne
District 28**



COUNTY OF GREENVILLE ADMINISTRATIVE AND APPOINTED STAFF

Joseph Kernell, County Administrator

John Hansley
Deputy County Administrator
General Services

Vivian Anthony
Assistant County Administrator
Human Resources

James Dorriety
Assistant County Administrator
Public Safety

Paula Gucker
Assistant County Administrator
Public Works

Theresa Kizer, Clerk to Council
Mark Tollison, County Attorney
Diane Cagle, Chief Magistrate
Charles Simmons, Master in Equity

ELECTED OFFICIALS

Bob Ariail, Circuit Solicitor
Parks Evans, Coroner
Debora Faulkner, Probate Judge
Scott Case, Auditor
Tim Nanney, Register of Deeds
Jill Kintigh, Treasurer
Steve Loftis, Sheriff
Paul Wickensimer, Clerk of Court

BUDGETARY AND FINANCIAL MANAGEMENT SYSTEMS

Statutory Requirements of a Balanced Budget

Greenville County employs formal budgetary integration as a management control device during the year and generally adopts a biennium budget for all fund types other than fiduciary types. The County follows the procedures identified in the "Budget Process" section on page 30 to establish the budget for each fiscal year, which runs from July 1 through June 30 of the following year. State law requires that all political subdivisions of the State adopt balanced budgets. Further, each county council is required to adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of county government (South Carolina Code of Laws, Section 4-9-140).

Budget Amendments

Changes affecting the total appropriations in any fund must be ordained by County Council. Council may make amendments to the budget in the same manner as prescribed for enactment of ordinances. Supplemental appropriations may be made by Council to allocate funds to a department or agency for a specific purpose not anticipated when the original budget appropriation was approved.

Budgetary Control

Though the legal level of appropriation is the fund, budgetary controls are exercised at lower levels of detail as well. The Budget Office is authorized to transfer amounts between line-item accounts within a department or non-department account for the purpose of providing continuing county services approved by Council in the budget ordinance. Department directors are authorized to allocate appropriations within and between object accounts and departmental activities, with the exception of personal services and contracts, as they deem appropriate in order to meet the objectives of the budget. Interdepartmental transfers, involving funds from one department or non-department account to another department or non-department account, must be approved by County Council. Transfers of funds from the non-departmental personal services' accounts can be made by the Management and Budget Division to reflect merit increases and market adjustments as approved in the budget process by County Council without further action of Council.

All appropriations lapse at year-end, except those established for capital projects or grants that survive the fiscal year. These appropriations are made for the duration of the project acquisition or construction period or for the life of the grant. Capital project accounts are closed at year-end to facilitate reporting of project activity during the financial reporting period. Unexpended portions of capital project appropriations are administratively restored in the subsequent year. Grant activity is reported in a manner consistent with the single audit act.

Fund Accounting

Fund Accounting is a method of segregating accounts according to the purposes for which resources are expended and/or generated. The accounts of the County are organized on the basis of funds and account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance/equity, revenues, expenditures/expenses and transfers. The various funds are grouped into broad fund categories and generic fund types as discussed on the following pages.

DESCRIPTIONS OF FUNDS AND FUND TYPES

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. Government resources are allocated to and accounted for in these funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

GOVERNMENTAL FUNDS

Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary funds). This includes the general fund, special revenue funds, debt service fund, and capital projects fund.

The **General Fund** is the general operating fund of the County and accounts for all financial resources except those required to be accounted for by another fund. This fund is used to account for most of the day-to-day operations of the County, which are financed from property taxes and other general revenues.

The **Special Revenue Funds** are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government.

The **Debt Service Fund** reports current financial resources restricted for the payment of principal and interest for long-term debt.

The **Capital Projects Fund** reports financial resources restricted for the acquisition and construction of major capital projects by the County except those financed by the Enterprise and Internal Service Funds.

PROPRIETARY FUNDS

Proprietary funds are used to account for activities, which are similar to those found in the private sector. The County's proprietary fund types are its enterprise fund and internal service fund.

The **Internal Service Funds** account for the financing of goods and services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

The **Enterprise Funds** account for operations that are financed and operated in a manner similar to private business enterprises where the determination of net income is necessary or useful for sound financial administration and where the costs of providing such services are typically recovered to a varying extent through user charges.

BUDGET BASIS OF PREPARATION

MEASUREMENT FOCUS

Governmental Fund Types are accounted for using a “current financial resources” measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. Accordingly, the reported undesignated fund balance (net current assets) is considered a measure of available, spendable, or appropriable resources. Governmental Fund Type operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary Fund Types are accounted for on a “flow of economic resources” measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for Proprietary Fund types report increases (revenues) and decreases (expenses) in total economic net worth.

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

The County prepares its budget on a basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP), with the exception of encumbrances. The difference between the budgetary basis of accounting and GAAP is that encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP). However, when comparing the General Fund budget to prior years in the five-year general fund projection schedule, the conversion to GAAP for all preceding years is used.

All Governmental Fund Types (General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds) are accounted for using the modified accrual basis of accounting. In the modified accrual basis of accounting, revenues are recorded when they become measurable and available as net current assets. Primary revenues, including property taxes, intergovernmental revenues, and interest are treated as susceptible to accrual under the modified accrual basis. Other revenue sources, such as licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues are not treated as susceptible to accrual and are recorded as revenue when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt, which is recorded when due, and (2) the non-current portion of accrued compensated absences, which is recorded in the general long-term account group.

All Proprietary Fund Types (Internal Service Funds and Enterprise Funds) are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred, if measurable.

RELATIONSHIP BETWEEN BUDGET AND ACCOUNTING

During the year, the accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored monthly via accounting system reports. Accounting adjustments are made at fiscal year end to conform to GAAP.

The major differences between the adopted budget and GAAP for **Governmental Fund Types** are: (1) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP); (2) certain revenues and expenditures, (i.e., compensated absences) not recognized for budgetary purposes are accrued (GAAP).

Enterprise Fund differences include (1) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP); (2) certain items (i.e., principal expense and capital outlay) are recorded as expenditures for budgetary purposes as opposed to adjustment of the appropriate balance sheet accounts (GAAP).

BUDGET PROCESS

Greenville County's budgeting process is designed to provide a vision of direction, communication and accountability for the fiscal year and the future. In the development of the budget, Greenville County uses long-range policy and financial planning to guide its decision-making. The intent of the financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves when revenue declines. To assist in financial planning, Greenville County utilizes long-range business planning. The County's Operating and Capital Budgets (FY2008 and FY2009) place in motion, via local ordinance, the financial plan to achieve the County's vision, goals and objectives. The budget also serves as an instrument to communicate these plans to the public. The different phases of the budget process and the timeframe in which budget preparation takes place is outlined below.

BUDGET PLANNING PHASE

The budget planning phase is the foundation of assessing the County's current financial conditions and the needs of County departments and agencies. Financial trend analysis is an integral part of the County's decision-making process which includes both short and long range economic and financial forecasts. The Office of Management and Budget conducts an assessment and evaluation of these trends beginning in August. These preliminary assumptions result in the County's forecasted fiscal capacity and provide a financial framework upon which operating and capital budget targets can be developed.

BUDGET DEVELOPMENT PHASE

Based upon the developed operating targets, departments develop their budget requests. Each Department is responsible for analyzing, planning and budgeting for their department. This phase begins in November with departments being asked to establish goals and objectives for the upcoming budget year; provide performance indicators for objectives ; review target levels of the budget in accordance with services provided; and develop any expansion requests for funds needed above and beyond the target budget assigned. Departmental proposed budgets for FY2008 and FY2009 were submitted to the Office of Management and Budget by January 5, 2007.

POLICY DEVELOPMENT PHASE

The Council met during February to discuss priorities and set goals and directives for the budget. The Council uses a retreat to facilitate this process.

BUDGET REVIEW & MODIFICATION PHASE

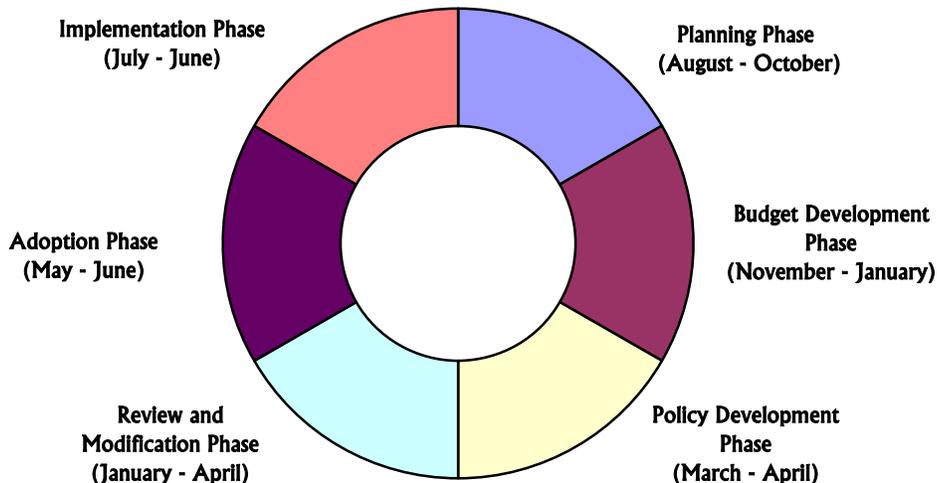
The review process, from January to April, involves analyzing budget requests by the Office of Management and Budget and the County Administrator and modifying the budget to meet the priorities and policies of Council. Department directors and division managers are consulted throughout the process to answer any questions and provide information. Target budgets are reviewed for valid justification and to ensure that the amount requested was within the base funding level. Expansion budget requests are culled based on need assessments.

BUDGET ADOPTION PHASE

The County Administrator’s budget recommendation will be presented to the County Council on May 15, 2007. Budget ordinances for both years of the biennium ran concurrently through first reading and second reading. A budget workshop session with the Council was held on May 22, 2007. A formal public hearing for each fiscal year budget was held on the meeting of third reading of the budget ordinance to allow citizens the opportunity to address the Council regarding the recommended budget. Third reading for the FY2008 budget was held on June 19, 2007. Section 4-9-140 of the South Carolina Code of Laws requires that “county council shall adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of county government ...” Therefore, third reading for the FY2009 was held on July 17, 2007.

BUDGET IMPLEMENTATION PHASE

Departments are accountable for budgetary control throughout the fiscal year. The Office of Management and Budget monitors and analyzes revenues and expenditures throughout the year. Expenditure and revenue patterns are examined on a weekly basis. The Office of Management and Budget also provides quarterly financial reports disclosing the County’s actual revenue, expenditures, and fund balance performance as compared to the budget plan.



FISCAL POLICIES IN BRIEF

The County of Greenville's Financial Policies address revenues, cash management, expenditures, debt management, risk management, capital needs, and budgeting and management. These policies are designed to ensure the financial stability of the Greenville County Government while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. The development of this fiscal year's budget was guided by the applicable financial policies. A brief synopsis of these policies is provided below. A complete set of the financial policies is found on page 207.

REVENUE POLICIES

The budget shall provide for an anticipated undesignated fund balance between 25% and 35% for general government and enterprise fund types, of estimated annual recurring revenues.

The County will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one-revenue source and ensure its ability to provide ongoing service.

All fees established by Greenville County for licenses, permits, fines and other miscellaneous charges shall be set to recover the County's expense in providing the attendant service.

The County shall aggressively pursue all grant opportunities; however, before accepting grants, the County will consider the current and future implications of both accepting and rejecting the monies.

General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services.

OPERATING BUDGET POLICIES

The County shall attempt to conduct its operations on a pay-as-you-go basis from existing or foreseeable revenue sources.

The County budget shall balance operating expenditures with operating revenues. The General Fund shall not be balanced with appropriations from the General Fund balance if to do so would drop the fund balance below 25% of operating revenue.

The budget should provide sufficient funds for the regular repair and maintenance of all Greenville County capital assets.

Greenville County shall strive to pay market rates of pay to its employees.

The County's workforce, measured in FTE (full-time equivalent) shall not increase more than 1% annually without corresponding changes in service levels or scope.

CAPITAL IMPROVEMENT

A five year Capital Improvement plan shall be developed and presented annually by staff in accordance with the Capital Improvement Program Policies, and approved by the County Council.

LONG-TERM GOALS AND PRIORITIES

As in previous years, budget development directives from County Council called for the continuation of the current streamlining government focus. As defined by the financial policies, the budget should be a fiscal plan, focusing on ensuring the financial stability of the government now and in the future. For the upcoming biennium, the following issues represent the County Council's list of long-term priorities:

- ◆ Public Safety
- ◆ Public Works
- ◆ Financial and Organizational Management
- ◆ Intergovernmental Cooperation
- ◆ Economic Development and Quality of Life
- ◆ Growth and Property Rights

PRIORITY AREA I: PUBLIC SAFETY

Provide a safe community for citizens

Provide for Detention Center space needs. Provide for detention center expansion to alleviate jail overcrowding. Facilitate coordination between magistrates and jail regarding bond hearings and review alternatives to incarceration to reduce length of stay for inmates.

Provide for Public Safety resources. Provide funding necessary to maintain public safety functions of Emergency Medical Services, Detention Center, and Sheriff's Office.

PRIORITY AREA II: PUBLIC WORKS

Establish adequate funding and management systems to provide for County infrastructure

Provide for roads/infrastructure needs. Support infrastructure to meet the community's growth. Develop an effective road network for the county.

Resolve drainage problems. Provide funding for drainage projects and stormwater.

Establish a long-range plan for traffic and growth.

Provide for Solid Waste needs. Include in the budget adequate funding for landfill and transfer station capital needs.

PRIORITY AREA III: FINANCIAL AND ORGANIZATIONAL MANAGEMENT

Operate within a fiscally responsible framework

Implement programs to improve organizational management

Maintain AAA bond rating. Provide for long-term fiscal viability and fiscal management of fund balance reserves through operating efficiencies, cost savings, and revenue enhancement.

Develop Revenue Enhancements. Develop user fees where appropriate and effective to enhance revenues.

Review Service Levels. Review services provided by County Departments, their current level, any mandated levels, and opportunities for streamlining.

Capital Planning. Provide funding for planned capital projects to meet infrastructure needs, facility needs, and technological needs.

PRIORITY AREA IV: INTERGOVERNMENTAL COOPERATION
Build community across jurisdictional boundaries to preserve and enhance Greenville County

Strengthen Working Relationships. Create and encourage public/private partnership opportunities with schools, municipalities, and private sector and non-profit organizations.

PRIORITY AREA V: ECONOMIC DEVELOPMENT AND QUALITY OF LIFE
Improve economic development climate within County to promote long term financial stability and provide a livable community for citizens

Develop Economic Development Ties. Continue to support the economic development arm of the County, the Greenville Area Development Corporation; increase ties with key stakeholders in economic development, such as the chambers of commerce, Department of Commerce, schools, and Upstate Alliance.

Review Grant Funding. Receive and review information on how Community Development Block Grants are being used by the Greenville County Redevelopment Authority.

Maintain current quality of life. Continue programs and services to enhance the current quality of life, which provides for a safe, livable community with traditional family values.

PRIORITY AREA VI: PLANNING FOR GROWTH AND PROTECTING PROPERTY RIGHTS
Prepare for the future ever mindful of the changing dynamics of growth

Develop Comprehensive Plan. Facilitate the comprehensive planning process for the County utilizing the involvement of the stakeholders including citizens, school district, utilities, recreation district, fire districts and municipalities. Coordinate implementation of comprehensive plan and infrastructure improvements with appropriate entities.

Encourage Economic and Business Development.

IMPLEMENTATION OF COUNCIL PRIORITIES

Specific work plans are developed in each of the County departments and elected offices to ensure that the County's services and the achievement of Council priorities can be monitored. The matrix below indicates which departments/divisions are responsible for the implementation of the FY2008/FY2009 Council priorities and shows the relationship between the activities performed by the departments and the performance measurements and operating budgets reported in the departmental budget summaries.

	Public Safety	Public Works	Financial & Organizational Management	Intergovernmental Cooperation	Economic Development	Planning for Growth
County Council	✓	✓	✓	✓	✓	✓
County Administrator	✓	✓	✓	✓	✓	✓
County Attorney			✓	✓	✓	
Financial Operations			✓			
GIS			✓			
Information Systems			✓			
Indigent Defense	✓					
Management & Budget			✓		✓	
Procurement Services			✓			
Real Property Services			✓			
Tax Collector			✓			
Human Resources			✓			
Human Relations					✓	
Registration & Election			✓			
Veteran's Affairs			✓			
Code Enforcement		✓				
Engineering		✓			✓	
Property Management			✓			
Detention Center	✓					
Emergency Medical Services	✓				✓	
Forensics	✓					
Records	✓					
Circuit Solicitor	✓			✓		
Clerk of Court			✓			
Magistrates	✓			✓		
Master in Equity			✓			
Probate Court			✓			
Auditor			✓			
Register of Deeds			✓			
Treasurer			✓			
Coroner	✓					
Sheriff	✓					
Planning Department		✓			✓	✓
Fleet Management			✓			
Solid Waste		✓		✓		
Stormwater		✓		✓	✓	

PERFORMANCE MEASURES

Performance measures are included for all departments, including elected offices. During the budget process, each department was asked to study and evaluate the services provided by their department in conjunction with the Council priorities areas. Through a four step process, departments were asked to (1) examine and evaluate services and service levels; (2) develop goals for major program services; (3) develop quantifiable objectives for each program goal; and (4) develop specific measures of performance to demonstrate a department's activity for each objective. One of the main objectives of this performance measurement process was to align departmental strategic plans, budgets, and performance with the countywide purpose and vision as established by Council. As a result of the performance measurement process, operational and resource planning for departments has improved and the result is enhanced goal statements, objectives, and performance indicators.