

STATISTICAL SECTION

STATISTICAL SECTION

(UNAUDITED)

This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and supplementary information says about the Government’s overall financial health.

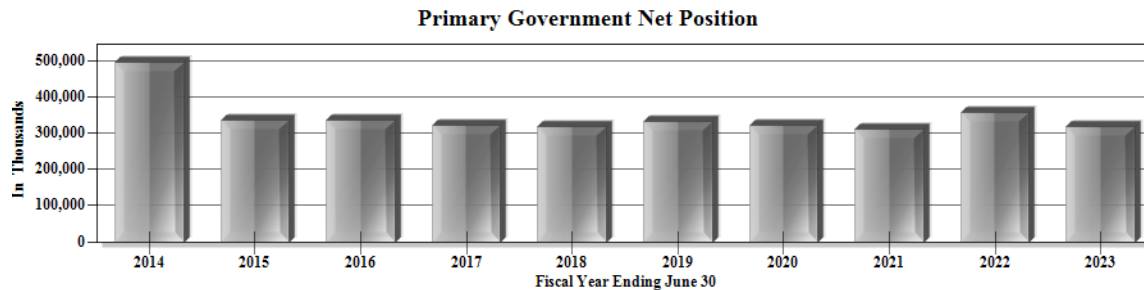
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GREENVILLE COUNTY, SOUTH CAROLINA

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

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities										
Net investment in capital assets	\$ 440,233	\$ 440,553	\$ 443,004	\$ 456,393	\$ 469,314	\$ 493,009	\$ 511,365	\$ 530,847	\$ 528,578	\$ 439,846
Restricted	42,804	44,344	39,649	37,457	41,121	42,720	43,141	45,532	73,817	67,650
Unrestricted (deficit)	(17,242)	(179,177)	(178,849)	(198,994)	(215,642)	(226,432)	(239,406)	(267,037)	(248,236)	(182,791)
Total governmental activities net position	\$ 465,795	\$ 305,720	\$ 303,804	\$ 294,856	\$ 294,793	\$ 309,297	\$ 315,100	\$ 309,342	\$ 354,159	\$ 324,705
Business-type activities										
Net investment in capital assets	\$ 23,456	\$ 24,851	\$ 25,878	\$ 26,067	\$ 27,298	\$ 26,880	\$ 26,977	\$ 26,650	\$ 26,433	\$ 26,745
Unrestricted (deficit)	10,319	5,897	6,067	2,193	(2,019)	(2,143)	(20,568)	(24,206)	(22,659)	(31,088)
Total business-type activities net position	\$ 33,775	\$ 30,748	\$ 31,945	\$ 28,260	\$ 25,279	\$ 24,737	\$ 6,409	\$ 2,444	\$ 3,774	\$ (4,343)
Primary Government										
Net investment in capital assets	\$ 463,689	\$ 465,404	\$ 468,882	\$ 482,458	\$ 496,612	\$ 519,889	\$ 538,342	\$ 557,497	\$ 555,011	\$ 466,591
Restricted	42,804	44,344	39,649	37,457	41,121	42,720	43,141	45,532	73,817	67,650
Unrestricted (deficit)	(6,923)	(173,280)	(172,782)	(196,800)	(217,662)	(228,575)	(259,974)	(291,243)	(270,895)	(213,879)
Total Primary Government Net Position	\$ 499,570	\$ 336,468	\$ 335,749	\$ 323,115	\$ 320,071	\$ 334,034	\$ 321,509	\$ 311,786	\$ 357,933	\$ 320,362



Note: The decrease in unrestricted net position for the primary government in fiscal year 2015 is due to the implementation of GASB 68, Accounting and Financial Reporting for Pensions. The decrease in unrestricted net position for the primary government in fiscal year 2018 is due to the implementation of GASB 75, Accounting and Financial Reporting for Post-Employment Benefits other than Pensions.

GREENVILLE COUNTY, SOUTH CAROLINA

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

	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental activities:										
Administrative services	\$ 2,442,084	\$ 2,546,428	\$ 2,624,799	\$ 8,115,891	\$ 2,769,996	\$ 3,144,199	\$ 4,840,004	\$ 40,490,550	\$ 43,210,077	\$ 75,015,511
General services	16,224,411	16,539,097	19,027,592	30,111,087	25,395,734	26,192,074	38,075,145	121,315,502	46,040,670	59,049,470
Emergency medical services	17,666,885	17,907,654	19,221,506	20,399,462	21,556,499	21,202,957	17,617,685	14,122,784	27,110,083	30,503,704
Community development and planning	37,487,453	41,236,324	55,083,718	41,722,579	47,365,611	46,222,508	47,599,076	47,243,420	59,412,279	53,994,581
Parks, recreation & tourism	14,551,645	15,982,659	15,761,874	22,166,044	17,032,959	18,704,773	17,275,931	17,073,829	18,134,456	19,599,931
Public safety	29,787,858	31,730,942	32,078,269	40,696,900	42,112,319	44,499,954	53,273,936	56,967,305	62,061,369	66,466,772
Judicial services	23,107,069	23,822,094	24,874,958	26,826,780	27,619,180	27,529,074	28,235,115	30,490,630	30,832,415	33,531,782
Fiscal services	2,689,263	2,801,313	2,851,492	3,072,469	3,170,014	3,185,587	3,219,279	3,302,053	3,536,089	3,894,491
Law enforcement services	46,260,634	47,333,376	48,991,466	55,049,513	54,201,332	55,897,120	62,937,788	65,933,303	73,635,146	88,184,759
Boards, commissions & others	9,362,031	9,722,839	9,629,052	13,044,724	11,032,722	13,477,838	15,065,851	15,529,237	18,886,383	18,673,892
Pass through bond funding	2,207,005	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	5,697,930	5,681,855	5,325,377	4,640,872	4,288,178	3,851,810	4,782,558	4,736,517	7,521,601	6,696,840
Total governmental activities expenses	207,484,268	215,304,581	235,470,103	265,846,321	256,544,544	263,907,894	292,922,368	417,205,130	390,380,568	455,611,733
Business-type activities:										
Solid waste	10,785,367	8,038,341	9,146,259	14,157,460	12,934,646	10,478,925	29,988,848	15,545,530	11,520,420	21,676,818
Stormwater	6,341,927	8,097,473	7,959,604	7,584,263	8,269,682	8,681,964	7,137,044	7,378,141	6,432,191	7,652,304
Parking garage	110,873	128,395	119,677	50,039	50,229	48,866	54,388	52,243	96,162	60,515
Total business-type activities expenses	17,238,167	16,264,209	17,225,540	21,791,762	21,254,557	19,209,755	37,180,280	22,975,914	18,048,773	29,389,637
Total primary government expenses	\$ 224,722,435	\$ 231,568,790	\$ 252,695,643	\$ 287,638,083	\$ 277,799,101	\$ 283,117,649	\$ 330,102,648	\$ 440,181,044	\$ 408,429,341	\$ 485,001,370
Program revenues										
Governmental activities:										
Charges for services:										
General government	\$ 6,506,998	\$ 2,670,314	\$ 6,603,006	\$ 5,659,137	\$ 5,753,863	\$ 5,471,605	\$ 7,502,468	\$ 7,124,192	\$ 7,573,809	\$ 7,406,735
Other activities	37,899,891	40,929,781	43,099,292	45,685,056	52,503,028	56,074,832	55,615,356	60,646,317	57,587,404	56,754,319
Operating grants and contributions	17,102,260	18,394,622	15,779,993	20,176,331	25,427,892	23,604,846	32,079,298	110,906,099	84,436,501	76,563,129
Capital grants and contributions	5,296,464	4,719,646	2,960,969	14,699,829	11,999,201	10,903,981	19,116,600	13,750,575	16,346,859	12,235,511
Total governmental activities program revenues	66,805,613	66,714,363	68,443,260	86,220,353	95,683,984	96,055,264	114,313,722	192,427,183	165,944,573	152,959,694
Business-type activities:										
Charges for services:										
Solid Waste	6,597,065	6,265,553	6,877,324	6,975,547	6,941,774	6,900,795	7,067,907	7,095,203	6,826,225	8,153,120
Stormwater	7,634,149	7,645,589	7,650,869	7,786,813	7,757,234	7,850,803	7,815,509	8,242,901	8,185,016	8,185,588
Parking Garage	95,230	122,727	119,602	58,012	63,469	40,029	42,214	-	659	15,445
Total business-type activities program revenues	14,326,444	14,033,869	14,647,795	14,820,372	14,762,477	14,791,627	14,925,630	15,338,104	15,011,900	16,354,153
Total primary government program revenues	81,132,057	80,748,232	83,091,055	101,040,725	110,446,461	110,846,891	129,239,352	207,765,287	180,956,473	169,313,847
Net(expense)/revenue										
Governmental activities	(140,678,655)	(148,590,218)	(167,026,843)	(179,625,968)	(160,860,560)	(167,852,630)	(178,608,646)	(224,777,947)	(224,435,995)	(302,652,039)
Business-type activities	(2,911,723)	(2,230,340)	(2,577,745)	(6,971,390)	(6,492,080)	(4,418,128)	(22,254,650)	(7,637,810)	(3,036,873)	(13,035,484)
Total primary government net expense	\$ (143,590,378)	\$ (150,820,558)	\$ (169,604,588)	\$ (186,597,358)	\$ (167,352,640)	\$ (172,270,758)	\$ (200,863,296)	\$ (232,415,757)	\$ (227,472,868)	\$ (315,687,523)

GREENVILLE COUNTY, SOUTH CAROLINA

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

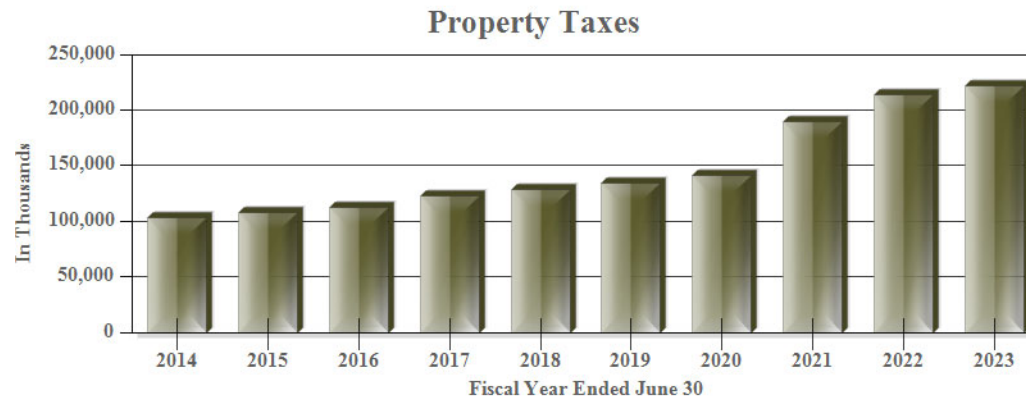
	Fiscal Year									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General revenues and other changes in net position										
Governmental activities:										
Property taxes	\$ 103,098,556	\$ 107,316,645	\$ 112,255,919	\$ 122,628,060	\$ 128,537,830	\$ 134,341,864	\$ 141,248,693	\$ 189,683,374	\$ 213,515,151	\$ 222,102,891
Intergovernmental revenues	28,227,323	28,436,913	29,522,948	29,049,660	28,603,979	29,298,918	26,896,425	21,398,467	25,339,604	27,366,892
Other revenues	2,735,074	8,555,710	6,120,391	3,799,257	5,762,935	4,118,402	3,996,066	985,150	17,848,092	702,135
Interest and investment income	636,753	777,014	1,338,410	976,774	1,838,766	3,298,520	2,568,872	1,429,904	884,350	8,847,324
Capital contributions	-	-	-	4,250,417	-	-	-	-	-	-
Hospitality tax	7,604,841	7,728,443	8,208,598	8,370,027	8,754,083	8,994,897	8,962,915	9,933,891	11,045,849	12,200,076
Gain on sale	-	-	1,486,060	855,170	-	-	-	-	29,379	1,343,082
Change in value of investment	-	-	5,931,604	18,936	-	-	-	-	-	-
Transfers	-	-	247,050	729,854	648,320	679,190	738,958	913,864	591,150	635,760
Total governmental activities	142,302,547	152,814,725	165,110,980	170,678,155	174,145,913	180,731,791	184,411,929	224,344,650	269,253,575	273,198,160
Business-type activities:										
Property taxes	3,525,130	3,624,509	3,848,588	3,862,734	4,069,302	4,307,904	4,425,190	4,586,659	4,958,088	5,259,224
Interest and investment income	78,641	92,930	173,024	153,129	90,543	247,125	240,314	337	-	294,862
Transfers	-	-	(247,050)	(729,854)	(648,320)	(679,190)	(738,958)	(913,864)	(591,150)	(635,760)
Total business-type activities	3,603,771	3,717,439	3,774,562	3,286,009	3,511,525	3,875,839	3,926,546	3,673,132	4,366,938	4,918,326
Total primary government	\$ 145,906,318	\$ 156,532,164	\$ 168,885,542	\$ 173,964,164	\$ 177,657,438	\$ 184,607,630	\$ 188,338,475	\$ 228,017,782	\$ 273,620,513	\$ 278,116,486
Change in net position										
Governmental activities	\$ 1,623,892	\$ 4,224,507	\$ (1,915,863)	\$ (8,947,813)	\$ 13,285,353	\$ 12,879,161	\$ 5,803,283	\$ (433,297)	\$ 44,817,580	\$ (29,453,879)
Beginning net position - Parks, Recreation & Tourism	52,128,374	-	-	-	-	-	-	-	-	-
Restatement of net position	(1,512,750)	(168,813,646)	-	-	(13,349,201)	1,625,617	-	-	-	-
Business-type activities	692,048	1,487,099	1,196,817	(3,685,381)	(2,980,555)	(542,289)	(18,328,104)	(3,964,678)	1,330,065	(8,117,158)
Total primary government	\$ 52,931,564	\$ (163,102,040)	\$ (719,046)	\$ (12,633,194)	\$ (3,044,403)	\$ 13,962,489	\$ (12,524,821)	\$ (4,397,975)	\$ 46,147,645	\$ (37,571,037)

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	Total
2014	2013	\$ 103,099	\$ 7,605	\$ 110,704
2015	2014	107,317	7,728	115,045
2016	2015	112,256	8,209	120,465
2017	2016	122,628	8,370	130,998
2018	2017	128,538	8,754	137,292
2019	2018	134,342	8,995	143,337
2020	2019	141,249	8,963	150,212
2021	2020	189,683	9,934	199,617
2022	2021	213,515	11,046	224,561
2023	2022	222,103	12,200	234,303

FY2023 Property Taxes - Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	\$223,019
Less: Prior year unavailable property tax revenue	(9,583)
Add: Current year unavailable property tax revenue	<u>8,667</u>
Government Wide - Statement of Activities - Governmental Activities	\$222,103



GREENVILLE COUNTY, SOUTH CAROLINA

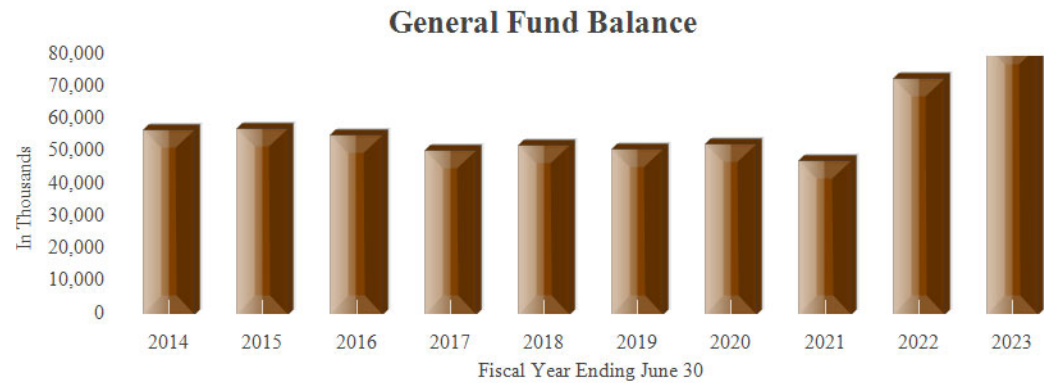
Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	\$ 214	\$ 3,329	\$ 3,023	\$ 93	\$ 54	\$ 4,379	\$ 2,947	\$ 3,021	\$ 43	\$ 24
Committed	2,656	2,751	2,858	2,960	3,120	3,214	3,332	3,456	3,786	3,786
Assigned	1,288	1,462	1,248	875	-	-	-	-	-	-
Unassigned	52,725	49,773	48,010	46,625	48,970	43,413	46,110	40,821	68,974	78,805
Total General Fund	\$ 56,883	\$ 57,315	\$ 55,139	\$ 50,553	\$ 52,144	\$ 51,006	\$ 52,389	\$ 47,298	\$ 72,803	\$ 82,615
All Other Governmental Funds										
Nonspendable	189	389	307	-	-	-	-	45	-	-
Restricted	42,804	50,154	38,664	37,569	40,408	42,594	44,024	45,532	110,413	87,382
Committed	13,068	13,715	9,358	5,760	5,487	10,251	5,333	5,368	6,497	9,268
Unassigned (deficit)	(1,706)	(9,725)	(3,876)	-	(76)	(6,758)	(44,906)	(22,196)	(47,450)	(66,585)
Total all other governmental funds	\$ 54,355	\$ 54,533	\$ 44,453	\$ 43,329	\$ 45,819	\$ 46,087	\$ 4,451	\$ 28,749	\$ 69,460	\$ 30,065



GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(amounts expressed in thousands)

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Property taxes	\$ 103,862	\$ 107,870	\$ 112,448	\$ 122,602	\$ 128,240	\$ 134,078	\$ 140,052	\$ 190,863	\$ 210,980	\$ 223,019
County offices	29,000	30,576	30,215	33,718	34,854	35,322	35,902	39,620	44,293	41,677
Intergovernmental	42,329	44,941	44,016	47,827	51,200	49,979	56,361	130,537	107,987	102,592
Hospitality tax	7,605	7,728	8,209	8,370	8,754	8,995	8,963	9,934	11,046	12,200
Fees	11,601	12,658	13,660	12,564	18,299	21,950	20,463	21,147	14,878	16,301
Franchise fees	3,549	3,880	3,997	3,824	3,818	3,900	3,885	3,732	3,637	3,341
Interest and investment income	637	702	1,230	965	1,784	3,060	2,386	1,429	865	8,515
Other revenues	5,147	6,004	8,487	5,968	9,833	7,417	9,479	6,025	21,990	4,882
Total revenues	203,730	214,359	222,262	235,838	256,782	264,701	277,491	403,287	415,676	412,527
Expenditures										
Administrative services	2,387	2,512	2,573	2,791	2,723	2,914	4,015	40,958	43,261	44,296
General services	14,158	14,507	15,161	16,012	16,567	16,598	25,733	101,174	49,442	43,021
Emergency medical services	17,024	17,248	18,443	19,005	20,031	19,684	16,573	12,389	24,815	27,882
Community development and planning	23,022	26,488	40,208	26,195	31,367	29,983	31,429	29,957	41,207	35,184
Public safety	28,843	30,807	31,161	38,840	40,288	43,452	53,406	56,569	60,931	64,768
Judicial services	22,537	23,335	24,356	25,607	26,410	27,075	28,458	30,172	29,917	32,206
Fiscal services	2,611	2,729	2,783	2,915	3,017	3,106	3,264	3,304	3,469	3,773
Law enforcement services	43,932	44,861	46,167	50,981	50,003	51,276	59,819	62,363	69,588	76,751
Parks, recreation & tourism	12,329	13,695	13,537	19,645	14,968	15,877	14,704	14,365	14,896	16,144
Boards, commissions & others	9,223	9,590	9,505	12,820	10,646	13,324	15,025	15,458	18,760	18,491
Capital outlay	6,817	9,691	17,738	10,566	15,388	27,167	60,705	50,898	80,090	106,239
Debt service										
Principal retirement	14,037	15,974	17,052	17,952	17,911	17,136	15,037	16,653	17,136	21,711
Interest	5,397	5,696	5,019	4,319	4,142	3,777	3,596	4,277	5,351	6,837
Fiscal agent fees	-	-	-	258	27	20	78	52	82	260
Bond issuance cost	2,207	-	-	-	-	-	791	726	1,670	740
Total expenditures	204,524	217,133	243,703	247,906	253,488	271,389	332,633	439,315	460,615	498,303
Excess (deficiency) of revenue over (under) expenditures	(794)	(2,774)	(21,441)	(12,068)	3,294	(6,688)	(55,142)	(36,028)	(44,939)	(85,776)

GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(amounts expressed in thousands)

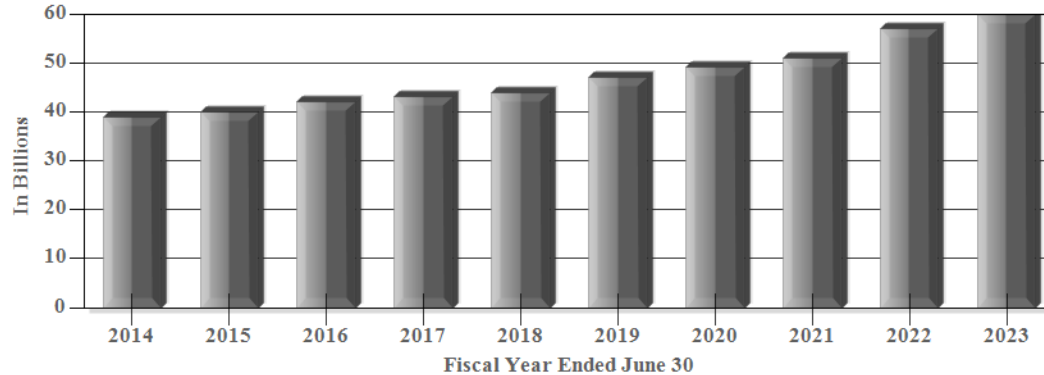
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Other financing sources (uses)										
Sale of assets	-	-	-	-	-	-	-	-	27	1,343
Issuance of financed purchase agreement	2,000	2,000	3,975	3,000	4,000	4,000	7,000	7,000	7,000	7,000
Issuance of debt	25,000	-	3,113	-	-	-	9,375	3,330	91,855	38,745
Issuance of refunding debt	-	38,650	14,501	8,635	-	-	3,514	34,555	29,795	-
Lease proceeds	-	-	-	-	-	-	-	-	605	3,164
Payments to refunded bond escrow agent	-	(40,587)	(15,073)	(9,740)	-	-	(3,456)	-	(26,276)	-
Proceeds of land held for resale	-	-	1,486	855	-	-	-	-	-	-
Transfers in	46,570	25,336	26,671	25,511	33,384	38,074	71,455	76,151	148,791	129,643
Transfers out	(45,570)	(24,436)	(26,174)	(26,881)	(36,599)	(42,275)	(69,359)	(75,541)	(156,676)	(127,007)
Discount on bonds issued	(92)	(209)	(47)	(24)	-	-	-	-	-	-
Premium on bonds issued	117	2,629	735	752	-	-	754	6,122	16,034	3,305
Total other financing sources (uses)	28,025	3,383	9,187	2,108	785	(201)	19,283	51,617	111,155	56,193
Income (Loss) before capital contributions	27,231	609	(12,254)	(9,960)	4,079	(6,889)	(35,859)	15,589	66,216	(29,583)
Beginning fund balance - Recreation	4,429	-	-	-	-	-	-	-	-	-
Net changes in fund balances	\$ 31,660	\$ 609	\$ (12,254)	\$ (9,960)	\$ 4,079	\$ (6,889)	\$ (35,859)	\$ 15,589	\$ 66,216	\$ (29,583)
Debt service as a percentage of non-capital expenditures	9.8%	10.4%	9.8%	9.4%	9.3%	8.6%	6.9%	5.4%	5.9%	7.3%

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				
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%
2016	891,684	787,246	253,703	251,624	2,184,257	51.9	41,712,351	5.24%
2017	926,005	804,656	259,908	231,488	2,222,057	51.9	42,771,118	5.20%
2018	962,806	847,191	251,951	247,007	2,308,955	51.9	44,418,730	5.20%
2019	1,005,699	902,217	272,876	249,826	2,430,618	51.9	46,792,559	5.19%
2020	1,055,192	944,655	287,513	251,733	2,539,093	51.9	48,986,263	5.18%
2021	1,106,473	985,648	280,047	269,991	2,642,159	51.9	50,953,847	5.19%
2022	1,251,262	1,086,283	319,949	273,452	2,930,946	48.8	56,914,321	5.15%
2023	1,322,992	1,149,261	338,320	260,360	3,070,933	48.8	60,032,475	5.12%

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	County of Greenville			Municipalities						
	Operating Millage (2)	Debt Service Millage	Total County Millage	City of Fountain Inn Overall Operating Millage	City of Greenville Overall Operating Millage	City of Greer Overall Operating Millage	City of Mauldin Overall Operating Millage	City of Simpsonville Overall Operating Millage	City of Travelers Rest Overall Operating Millage	
2014	49.3	2.6	51.9	72.6	85.4	97.8	56.3	61.7	85.1	
2015	49.3	2.6	51.9	72.6	89.4	97.8	56.3	61.7	85.1	
2016	49.8	2.1	51.9	76.1	85.3	97.8	56.3	63.6	85.1	
2017	49.8	2.1	51.9	76.1	85.3	97.8	56.3	63.6	85.1	
2018	49.8	2.1	51.9	76.1	85.3	97.8	56.3	63.6	90.1	
2019	49.8	2.1	51.9	76.1	85.3	97.8	56.3	63.6	90.1	
2020	50.7	1.2	51.9	76.1	85.3	97.8	56.3	63.6	96.1	
2021	50.7	1.2	51.9	76.1	85.3	97.8	56.3	63.6	96.1	
2022	47.6	1.2	48.8	68.7	81.4	99.0	53.9	59.8	88.9	
2023	48.4	0.4	48.8	68.7	81.4	99.0	53.9	59.8	88.9	

Greenville County School District

Fiscal Year	Operating Millage	Debt Service Millage	Total School Millage	Greenville County					Fire District Rates	Special Purpose Districts	Sewer Rates
				Art Museum	Technical College	Library System	Recreation				
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	11.7 - 24.8	
2016	137.4	47.5	184.9	1.2	5.3	8.5	-	11.1 - 82.6	.8 - 15.8	5.7 - 25.0	
2017	137.4	47.5	184.9	1.2	5.3	8.5	-	11.3 - 82.6	4.38 - 15.8	5.7 - 25.5	
2018	139.7	52.1	191.8	1.2	5.3	8.5	-	13.4 - 89.6	4.3 - 15.8	5.7 - 26.5	
2019	144.8	52.1	196.9	1.2	5.3	8.5	-	13.4 - 89.6	4.3 - 15.8	5.7 - 26.5	
2020	150.8	52.1	202.9	1.6	5.3	8.5	-	22.1-89.6	.1-15.8	12.8-27.3	
2021	150.8	52.1	202.9	1.6	5.3	8.5	-	22.1-96.6	.1-15.8	13.2-27.2	
2022	143.2	51.0	194.2	1.5	5.0	8.0	-	19.5-92.6	0.1-17.7	22.1	
2023	147.7	51.0	198.7	1.4	5.0	8.0	-	19.9-94.7	0.1-17.7	0	

(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.

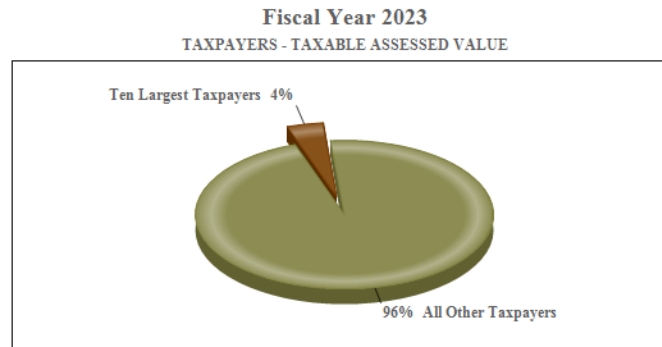
(2) Parks, Recreation & Tourism millage was added to the County of Greenville's operating millage in fiscal year 2014.

Source: Greenville County Auditor's Office

GREENVILLE COUNTY, SOUTH CAROLINA

Principal Property Taxpayers June 30, 2023 (amounts expressed in thousands)

Taxpayer	Fiscal Year 2023 (Tax Year 2022)			Fiscal Year 2014 (Tax Year 2013)		
	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	\$ 62,004	1	2.02%	\$ 36,048	1	1.82%
Piedmont Natural Gas	13,168	2	0.43%	3,827	7	0.19%
Cellco Partnership/Verizon Wireless	11,195	3	0.36%	11,484	3	0.58%
Greenridge Shops, Inc	6,953	4	0.23%			
Laurens Electric Coop Inc	6,075	5	0.20%	4,762	6	0.24%
Simon Haywood LLC and Bellweather	5,699	6	0.19%	5,496	4	0.28%
Magnolia Park	5,112	7	0.17%			
Mid-American Apartments	3,752	8	0.12%			
MFREVF III - District West LLC	3,735	9	0.12%			
AGI Acquisitions LLC	3,678	10	0.12%			
BellSouth Telecommunications				12,013	2	0.61%
Michelin North America				3,783	8	0.19%
Verdae Properties				4,284	5	0.22%
Fluor Corporation				2,938	9	0.15%
Cryovac Inc				3,542	10	0.18%
Totals	\$ 121,371		3.95%	\$ 88,177		4.46%



(1) Ranking based on total taxes paid not taxable assessed value.

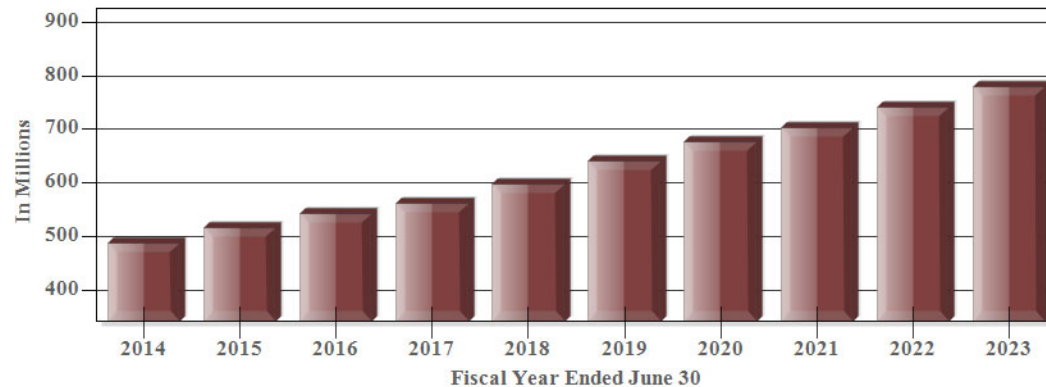
Source: Greenville County Tax Collector

GREENVILLE COUNTY, SOUTH CAROLINA

Property Tax Levies and Collections for All Entities (not just Greenville County) Last Ten Fiscal Years (Unaudited)

Fiscal Year Ended June 30	Tax Year	Collected within the Fiscal Year of the Levy					Percentage of Levy	Collections in Subsequent Years	Total Collections to Date	
		Total Tax Levy for Fiscal Year	Greenville County Taxes	School District Taxes	Other Non-County Entities Taxes				Amount	Percentage of Levy
2014	2013	\$ 490,377,964	\$ 107,386,686	\$ 236,972,330	\$ 132,576,090	97.3%	\$ 12,291,954	\$ 489,227,060	99.8%	
2015	2014	518,399,698	111,494,154	252,997,978	145,116,084	98.3%	7,689,480	517,297,696	99.8%	
2016	2015	545,006,314	116,296,507	266,806,415	152,198,530	98.2%	6,208,263	541,509,715	99.4%	
2017	2016	560,960,359	126,464,972	273,510,303	154,015,805	98.8%	6,966,533	560,957,613	100.0%	
2018	2017	598,191,409	132,309,954	295,021,049	161,151,600	98.4%	9,667,334	598,149,937	100.0%	
2019	2018	640,793,363	138,385,768	317,693,087	175,684,305	98.6%	8,987,022	640,750,182	100.0%	
2020	2019	676,541,598	144,476,883	330,369,838	190,220,681	98.3%	11,474,196	676,541,598	100.0%	
2021	2020	703,978,715	195,450,033	347,846,853	154,112,793	99.1%	6,569,036	703,978,715	100.0%	
2022	2021	746,042,835	215,938,239	370,162,540	145,420,317	98.1%	10,660,202	742,181,298	99.5%	
2023	2022	792,048,647	228,278,115	398,117,768	154,849,964	98.6%	-	781,245,847	98.6%	

Total Taxes Collected



NOTE: Beginning in fiscal year 2017, property tax increases from year to year are greater than anticipated due to the addition of fire service area tax districts.

Source: Greenville County Tax Collector

GREENVILLE COUNTY, SOUTH CAROLINA

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

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Certificates of Participation	Revenue Bonds	Capital Leases				
2014	\$ 84,034	\$ 56,165	\$ 19,290	\$ 5,521	\$ 165,010	0.80%	\$ 340	
2015	79,683	52,997	17,109	5,695	155,484	0.72%	317	
2016	74,467	46,825	17,485	7,324	146,101	0.65%	295	
2017	74,200	41,072	14,750	7,413	137,435	0.57%	270	
2018	67,417	36,122	12,009	7,585	123,133	0.49%	240	
2019	60,850	31,080	9,397	8,330	109,657	0.41%	210	
2020	60,408	28,253	10,584	12,010	111,255	0.40%	210	
2021	65,181	24,843	48,720	15,511	154,255	0.53%	294	
2022	58,567	-	179,562	18,194	256,323	0.83%	480	
2023	62,124	-	199,919	20,018	282,061	0.86%	515	

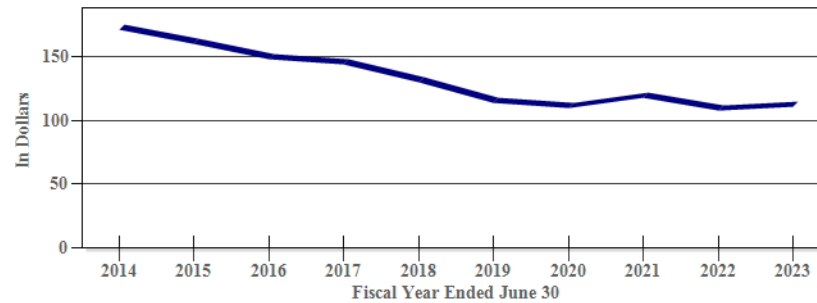
(1) Refer to the Schedule of Demographic and Economic Statistics for personal income and population data.

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)
2014	\$ 84,034	\$ 555	\$ 83,479	0.216%	\$ 172
2015	79,683	1,020	78,663	0.196%	160
2016	74,467	899	73,568	0.176%	148
2017	74,200	801	73,399	0.172%	144
2018	67,417	919	66,498	0.150%	130
2019	60,850	1,228	59,622	0.127%	114
2020	60,408	1,980	58,428	0.119%	110
2021	65,181	425	64,756	0.127%	118
2022	58,567	1,078	57,489	0.101%	108
2023	62,124	1,378	60,746	0.101%	111

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. This number includes special assessment general obligation bonds related to the fire service areas.

GREENVILLE COUNTY, SOUTH CAROLINA

Direct and Overlapping Governmental Activities Debt As of June 30, 2023

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Cities:			
Fountain Inn	\$ 19,428,971	100.00%	\$ 19,428,971
Greenville	102,109,920	100.00%	102,109,920
Greer	32,753,133	100.00%	32,753,133
Mauldin	17,098,907	100.00%	17,098,907
Simpsonville	31,731,000	100.00%	31,731,000
Travelers Rest	9,989,435	100.00%	9,989,435
Total cities	<u>213,111,366</u>		<u>213,111,366</u>
Special purpose districts:			
Belmont Fire & Sanitation District	1,012,000	100.00%	1,012,000
Berea Public Service District	4,133,977	100.00%	4,133,977
Boiling Springs Fire District	14,942,164	100.00%	14,942,164
Gantt Fire, Sewer & Police District	6,349,882	100.00%	6,349,882
Gowensville Fire District	633,524	100.00%	633,524
Greater Greenville Sanitation	6,168,906	100.00%	6,168,906
Greenville Arena District	17,660,000	100.00%	17,660,000
Metropolitan Sewer Subdistrict	46,007,474	100.00%	46,007,474
Parker Sewer & Fire District	5,338,509	100.00%	5,338,509
Pelham-Batesville Fire District	6,202,415	100.00%	6,202,415
Piedmont Public Service District	477,276	100.00%	477,276
Slater-Marietta Fire District	3,021,169	100.00%	3,021,169
South Greenville Area Fire District	2,380,000	100.00%	2,380,000
Taylor's Fire & Sewer District	8,201,589	100.00%	8,201,589
Wade Hampton Fire & Sewer District	500,467	100.00%	500,467
Total special purpose districts	<u>123,029,352</u>		<u>123,029,352</u>
School District of Greenville County	477,525,000	100.00%	477,525,000
Total overlapping debt	<u>813,665,718</u>	100.00%	<u>813,665,718</u>
Total direct debt	<u>282,060,627</u>	100.00%	<u>282,060,627</u>
Total direct and overlapping debt			<u><u>\$ 1,095,726,345</u></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									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Debt limit	\$ 150,362	\$ 156,132	\$ 160,990	\$ 160,518	\$ 168,729	\$ 181,293	\$ 186,202	\$ 193,583	\$ 215,918	\$ 229,037
Total net debt applicable to limit	89,924	81,807	76,948	74,842	63,191	55,820	50,197	39,757	36,988	38,009
Legal debt margin	<u>\$ 60,438</u>	<u>\$ 74,325</u>	<u>\$ 84,042</u>	<u>\$ 85,676</u>	<u>\$ 105,538</u>	<u>\$ 125,473</u>	<u>\$ 136,005</u>	<u>\$ 153,826</u>	<u>\$ 178,930</u>	<u>\$ 191,028</u>
Total net debt applicable to the limit as a percentage of debt limit	59.81%	52.40%	47.80%	46.63%	37.45%	30.79%	26.96%	20.54%	17.13%	16.60%

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value	\$ 3,070,934
(Less manufacturer's abatements)	(25,644)
(Less assessed value of properties that are basis of pledged portion of revenues to secure special source revenue bonds)	(182,328)
Add back: exempt real property	<u>-</u>
Total assessed value	\$ 2,862,962
Debt limit (8% of total assessed value)	\$ 229,037
Debt applicable to limit:	
General obligation bonds	62,124
Less Special Assessment GOB	<u>(24,115)</u>
Total net debt applicable to limit	<u>38,009</u>
Legal debt margin	\$ 191,028

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

Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage
2014	\$ 7,013	\$ -	\$ 7,013	\$ 1,775	\$ 491	\$ 3.09
2015	8,034	-	8,034	1,855	439	3.50
2016	8,404	-	8,404	1,955	386	3.59
2017	9,539	-	9,539	2,045	328	4.02
2018	10,342	-	10,342	2,030	268	4.50
2019	10,120	-	10,120	1,875	206	4.86
2020	12,200	-	12,200	1,495	145	7.44
2021	11,862	-	11,862	1,520	101	7.32
2022	13,865	-	13,865	1,075	55	12.27
2023	16,908	-	16,908	3,030	2,487	3.06

Certificates of Participation and Revenue Bonds (Project Revenues are derived from a 2% Hospitality Tax)

Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service		
				Principal	Interest	Coverage
2014	\$ 7,605	\$ -	\$ 7,605	\$ 1,985	\$ 1,906	\$ 1.95
2015	7,728	-	7,728	2,070	1,826	1.98
2016	8,209	-	8,209	2,310	1,540	2.13
2017	8,370	-	8,370	2,390	1,450	2.18
2018	8,754	-	8,754	2,525	1,271	2.31
2019	8,995	-	8,995	2,605	1,194	2.37
2020	8,963	-	8,963	2,685	1,110	2.36
2021	9,934	-	9,934	2,775	1,025	2.61
2022	11,046	-	11,046	2,900	196	3.57
2023	12,200	-	12,200	3,715	441	2.94

"Revenues Derived from Hospitality Taxes - Historical and Projected Collections" is located on the Electronic Municipal Market Access (EMMA) website. Hospitality Tax Certificates of Participation were refunded in FY2022 with Hospitality Tax Revenue bonds. FY2014 through FY2021 reflect the Hospitality Tax Certificates of Participation and FY2022 through FY2023 reflects the Hospitality Tax Revenue Bonds.

GREENVILLE COUNTY, SOUTH CAROLINA

Demographic and Economic Statistics Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (in 1000's)	Per Capita Personal Income (2)	Median Age (3)	School Enrollment (4)	Unemployment Rate (5)
2014	485,319	\$ 20,617,322	\$ 42,482	34.6	71,109	4.8%
2015	481,317	21,540,861	44,754	37.9	72,230	5.6%
2016	495,777	22,437,875	45,258	38.1	73,116	4.6%
2017	509,600	24,058,726	47,211	37.8	73,992	3.7%
2018	512,572	24,892,034	48,563	37.9	74,991	3.3%
2019	522,611	26,485,925	50,680	38.2	75,724	3.3%
2020	529,307	27,722,983	52,376	38.4	76,629	8.4%
2021	525,534	29,136,656	55,442	38.2	73,448	3.9%
2022	533,834	30,780,868	57,660	38.3	76,645	3.2%
2023	547,950	32,855,082	59,960	38.5	77,407	3.5%

(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. All remaining years are revised estimates provided by the U.S. Department of Commerce, Bureau of Economic Analysis (Last updated November 2022)

(3) Estimates based on historical information provided by the U.S. Census Bureau

(4) The School District of Greenville County - Finance Department

(5) South Carolina Department of Employment and Workforce - Many employees were temporarily furloughed as a result of the coronavirus pandemic, causing an abnormally high unemployment rate for 2020.

GREENVILLE COUNTY, SOUTH CAROLINA

Principal Employers Current Year and Nine Years Ago Year Ended June 30, 2023

Employer	2023			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Prisma Health	10,328	1	3.95%	10,925	1	4.69%
School District of Greenville County	10,293	2	3.93%	9,580	2	4.11%
Bon Secours St Francis Health System	4,580	3	1.75%	5,047	3	2.17%
Michelin North America	4,030	4	1.54%	4,000	4	1.72%
GE Power	3,650	5	1.40%	3,350	5	1.44%
SC State Government	3,284	6	1.26%	3,036	6	1.30%
Spectrum Communications	3,000	7	1.15%			
Greenville County Government	2,440	8	0.93%	1,914	9	0.82%
TD Bank	2,261	9	0.86%			
Lockheed Martin	1,650	10	0.63%			
Fluor Corporation				2,260	7	0.97%
Bi-Lo Supermarkets				2,089	8	0.90%
US Government				1,835	10	0.79%
	<u>45,516</u>		<u>17.40%</u>	<u>44,036</u>		<u>18.91%</u>

Source: Appalachian Council of Governments

GREENVILLE COUNTY, SOUTH CAROLINA

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

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government										
Administrative services	25	25	25	26	26	26	26	28	28	29
General services	142	152	154	154	154	156	159	159	135	136
Community Development and Planning										
Codes enforcement	38	54	48	56	56	58	58	58	58	58
Engineering	9	9	75	77	77	78	78	78	78	78
Maintenance (1)	66	66	-	-	-	-	-	-	-	-
Property management	31	30	31	30	30	30	30	30	30	31
Animal care services	38	39	46	48	49	50	50	50	51	64
Administration	5	5	4	3	3	3	3	3	3	4
Public Safety										
Detention center	302	306	309	311	317	322	333	346	349	356
Forensics	30	30	31	31	31	32	34	36	36	39
Records	38	40	38	38	38	38	38	38	38	32
Indigent Defense	3	3	3	3	3	3	3	3	3	3
Strategic Operations (3)										
GIS	-	-	-	-	-	-	-	-	6	6
Human Relations	-	-	-	-	-	-	-	-	3	3
Registration and Election	-	-	-	-	-	-	-	-	13	12
Veterans Affairs	-	-	-	-	-	-	-	-	7	7
Emergency Medical Services	202	202	212	214	225	225	252	265	280	290
Emergency Management (2)	-	-	-	-	-	6	6	6	6	8
Judicial services	228	232	236	239	240	243	247	251	256	257
Fiscal services	44	44	44	44	45	46	46	47	47	46
Law enforcement services	543	549	560	576	589	597	614	652	683	689
Boards, commissions and others	15	1	1	1	1	1	1	1	1	1
Charity Hospitalization	37	37	37	37	40	40	42	43	43	52
E911	7	7	7	7	7	7	9	9	9	9
Parks, Recreation and Tourism	56	56	94	94	98	101	101	101	93	93

GREENVILLE COUNTY, SOUTH CAROLINA

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Victim Witness	12	12	12	12	11	11	11	11	7	7
Fleet management	20	20	22	22	22	22	22	22	23	27
Solid waste	47	47	47	47	47	47	47	47	47	46
Stormwater	33	33	33	35	37	40	43	45	45	44
Total	1,971	1,999	2,069	2,105	2,146	2,182	2,253	2,329	2,378	2,425

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

(1) Engineering and maintenance have been combined at the department level since fiscal year 2016

(2) Emergency Management was split out of Law Enforcement Services in fiscal year 2019

(3) Departments under Strategic Operations were moved from General Services in fiscal year 2022

GREENVILLE COUNTY, SOUTH CAROLINA

Operating Indicators by Function Last Ten Fiscal Years

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police										
Physical arrests	25,170	24,526	20,773	25,483	20,662	20,864	19,898	18,612	19,594	19,968
Traffic (DUI)	395	487	419	367	302	350	328	446	514	662
Total crimes	39,983	38,856	37,650	36,097	33,561	33,106	33,615	33,195	33,502	34,893
Emergency Medical Services										
Number of calls answered	56,638	56,642	64,238	67,906	67,713	69,689	70,321	70,321	79,498	79,498
Highways and streets										
Street resurfacing (miles)	32	18	29	17	31	27	36	38	34	21

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

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police										
Stations	8	8	8	8	8	8	8	9	10	
Patrol units	200	202	210	191	191	197	199	210	221	216
Emergency Medical Services										
Ambulances	27	27	34	34	37	35	39	39	44	44
Quick Response Vehicles	8	8	8	10	11	9	7	3	4	4
Community Paramedic Vehicles	-	-	1	1	3	-	3	3	3	3
Administrative Vehicles	3	2	3	3	1	2	8	9	11	11
Service Truck	1	1	1	1	1	1	1	2	1	1
Public Works										
Highways and streets										
Streets (miles)	1,735	1,669	1,742	1,778	1,781	1,788	1,786	1,821	1,820	1,838
Traffic signals	3	2	2	2	2	2	1	1	1	1

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