STATISTICAL SECTION

(UNAUDITED)

This part of the County's annual comprehensive 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 County's overall financial health.

Contents

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Financial Trends ..... **148 - 154**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity ..... **155 - 158**

These schedules contain information to help the reader assess the County's most significant local revenue sources.

Debt Capacity ..... **159 - 162**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the Government's ability to issue additional debt in the future.

Demographic and Economic Information ..... **163 - 167**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

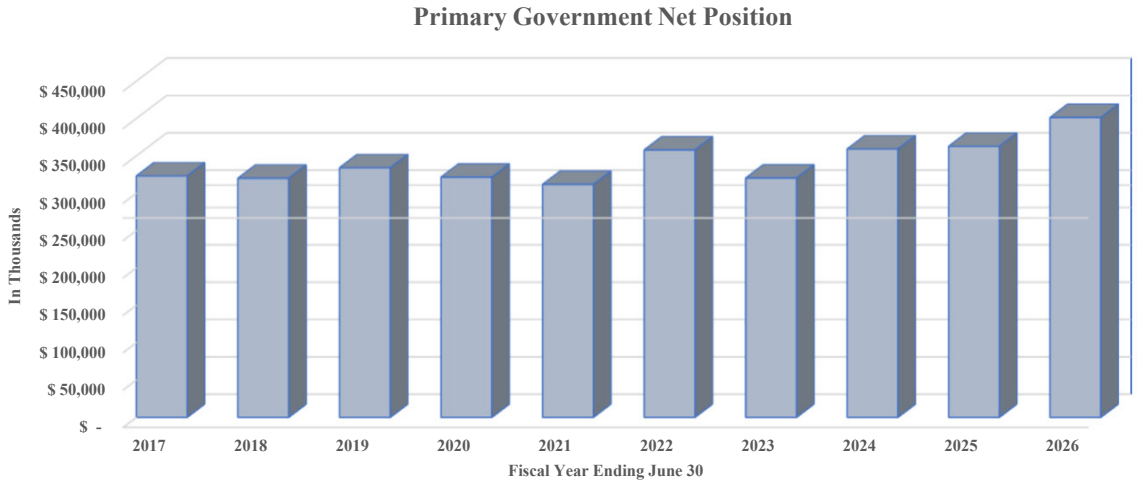
Operating Information **168**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

GREENVILLE COUNTY, SOUTH CAROLINA

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

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Governmental activities										
Net investment in capital assets	$ 514,518	$ 484,753	$ 459,490	$ 439,846	$ 528,578	$ 530,847	$ 511,365	$ 493,009	$ 469,314	$ 456,393
Restricted	69,528	92,523	81,738	67,650	73,817	45,532	43,141	42,720	41,121	37,457
Unrestricted (deficit)	(205,611)	(229,641)	(203,036)	(182,791)	(248,236)	(267,037)	(239,406)	(226,432)	(215,642)	(198,994)
Total governmental activities net position	$ 378,435	$ 347,635	$ 338,192	$ 324,705	$ 354,159	$ 309,342	$ 315,100	$ 309,297	$ 294,793	$ 294,856
Business-type activities										
Net investment in capital assets	30,871	30,307	26,631	26,745	26,433	26,650	26,977	26,880	27,298	26,067
Restricted	10,000	-	11,500	-	-	-	-	-	-	-
Unrestricted	(17,950)	(15,158)	(17,069)	(31,088)	(22,659)	(24,206)	(20,568)	(2,143)	(2,019)	2,193
Total business-type activities net position	$ 22,921	$ 15,149	$ 21,062	$ (4,343)	$ 3,774	$ 2,444	$ 6,409	$ 24,737	$ 25,279	$ 28,260
Primary Government										
Net investment in capital assets	545,389	515,060	486,121	466,591	555,011	557,497	538,342	519,889	496,612	482,458
Restricted	79,528	92,523	93,238	67,650	73,817	45,532	43,141	42,720	41,121	37,457
Unrestricted	(223,561)	(244,799)	(220,105)	(213,879)	(270,895)	(291,243)	(259,974)	(228,575)	(217,662)	(196,800)
Total primary government net position	$ 401,356	$ 362,784	$ 359,254	$ 320,362	$ 357,933	$ 311,786	$ 321,509	$ 334,034	$ 320,071	$ 323,115



Note: 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-Employments Benefits other than Pensions.

GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Net Position

Last 10 Fiscal Years

(Accrual Basis of Accounting)

	Fiscal Year									
	2026	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**
Expenses										
Governmental Activities:										
Administrative services	$ 49,414,638	$ 73,758,389	$ 49,809,252	$ 75,015,511	$ 43,210,077	$ 40,490,550	$ 4,840,004	$ 3,144,199	$ 2,769,996	$ 8,115,891
General services	20,103,520	24,419,992	28,291,058	59,049,470	46,040,670	121,315,502	38,075,145	26,192,074	25,395,734	30,111,087
Emergency medical services	38,350,815	34,197,315	32,804,239	30,503,704	27,110,083	14,122,784	17,617,685	21,202,957	21,556,499	20,399,462
Community development and planning	79,033,720	65,368,332	56,035,115	53,994,581	59,412,279	47,243,420	47,599,076	46,222,508	47,365,611	41,722,579
Public safety	82,829,389	79,176,876	80,809,784	66,466,772	62,061,369	56,967,305	53,273,936	44,499,954	42,112,319	40,696,900
Judicial services	40,275,921	38,202,177	36,265,432	33,531,782	30,832,415	30,490,630	28,235,115	27,529,074	27,619,180	26,826,780
Fiscal services	4,421,538	4,148,674	3,975,265	3,894,491	3,536,089	3,302,053	3,219,279	3,185,587	3,170,014	3,072,469
Law enforcement services	114,171,483	138,759,719	87,229,622	88,184,759	73,635,146	65,933,303	62,937,788	55,897,120	54,201,332	55,049,513
Parks, recreation & tourism	22,409,437	20,678,068	18,953,214	19,599,931	18,134,456	17,073,829	17,275,931	18,704,773	17,032,959	22,166,044
Boards, commissions & others	20,190,904	18,662,604	17,340,898	18,673,892	18,886,383	15,529,237	15,065,851	13,477,838	11,032,722	13,044,724
Interest and fiscal charges on long-term debt	10,446,098	10,312,436	10,174,854	6,696,840	7,521,601	4,736,517	4,782,558	3,851,810	4,288,178	4,640,872
Total governmental activities expenses	481,647,463	507,684,582	421,688,733	455,611,733	390,380,568	417,205,130	292,922,368	263,907,894	256,544,544	265,846,321
Business-type Activities:										
Solid waste	15,270,880	22,166,676	15,142,232	21,676,818	11,520,420	15,545,530	29,988,848	10,478,925	12,934,646	14,157,460
Stormwater	8,899,879	7,781,469	9,661,681	7,652,304	6,432,191	7,378,141	7,137,044	8,681,964	8,269,682	7,584,263
Parking	81,898	95,199	50,615	60,515	96,162	52,243	54,388	48,866	50,229	50,039
Total business-type activities expenses	24,252,657	30,043,344	24,854,528	29,389,637	18,048,773	22,975,914	37,180,280	19,209,755	21,254,557	21,791,762
Total primary government expenses	$ 505,900,120	$ 537,727,926	$ 446,543,261	$ 485,001,370	$ 408,429,341	$ 440,181,044	$ 330,102,648	$ 283,117,649	$ 277,799,101	$ 287,638,083
Program Revenues										
Governmental Activities:										
Charges for services										
General government	6,231,798	6,060,536	6,916,320	7,406,735	7,573,809	7,124,192	7,502,468	5,471,605	5,753,863	5,659,137
Other activities	77,204,322	72,339,757	68,580,560	56,754,319	57,587,404	60,646,317	55,615,356	56,074,832	52,503,028	45,685,056
Operating Grants and Contributions	63,869,485	57,722,239	38,297,741	76,563,129	84,436,501	110,906,099	32,079,298	23,604,846	25,427,892	20,176,331
Capital Grants and Contributions	25,815,698	31,901,877	15,146,037	12,235,511	16,346,859	13,750,575	19,116,600	10,903,981	11,999,201	14,699,829
Total governmental activities program revenues	173,121,303	168,024,409	128,940,658	152,959,694	165,944,573	192,427,183	114,313,722	96,055,264	95,683,984	86,220,353
Business-type Activities:										
Charges for services										
Solid waste	10,443,418	10,210,877	8,566,387	8,153,120	6,826,225	7,095,203	7,067,907	6,900,795	6,941,774	6,975,547
Stormwater	8,561,061	8,375,289	8,213,180	8,185,588	8,185,016	8,242,901	7,815,509	7,850,803	7,757,234	7,786,813
Parking	60,639	30,834	14,712	15,445	659	-	42,214	40,029	63,469	58,012
Total business-type activities program revenues	19,065,118	18,617,000	16,794,279	16,354,153	15,011,900	15,338,104	14,925,630	14,791,627	14,762,477	14,820,372
Total primary government program revenues	192,186,421	186,641,409	145,734,937	169,313,847	180,956,473	207,765,287	129,239,352	110,846,891	110,446,461	101,040,725

GREENVILLE COUNTY, SOUTH CAROLINA

Changes in Net Position
Last 10 Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year									
	2026	**2025**	**2024**	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**
Net (Expense) Revenue										
Governmental activities	(308,526,160)	(339,660,173)	(292,748,075)	(302,652,039)	(224,435,995)	(224,777,947)	(178,608,646)	(167,852,630)	(160,860,560)	(179,625,968)
Business-type activities	(5,187,539)	(11,426,344)	(8,060,249)	(13,035,484)	(3,036,873)	(7,637,810)	(22,254,650)	(4,418,128)	(6,492,080)	(6,971,390)
Total primary government net expense	(313,713,699)	(351,086,517)	(300,808,324)	(315,687,523)	(227,472,868)	(232,415,757)	(200,863,296)	(172,270,758)	(167,352,640)	(186,597,358)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes	281,409,566	278,783,687	258,742,813	222,102,891	213,515,151	189,683,374	141,248,693	134,341,864	128,537,830	122,628,060
Intergovernmental revenues	33,315,789	38,157,121	28,521,132	27,366,892	25,339,604	21,398,467	26,896,425	29,298,918	28,603,979	29,049,660
Other taxes	-	-	-	702,135	17,848,092	985,150	3,996,066	4,118,402	5,762,935	3,799,257
Interest Income	7,361,249	9,461,469	10,775,819	8,847,324	884,350	1,429,904	2,568,872	3,298,520	1,838,766	976,774
Capital Contributions	-	-	-	-	-	-	-	-	-	4,250,417
Hospitality tax	14,513,302	14,048,255	13,049,504	12,200,076	11,045,849	9,933,891	8,962,915	8,994,897	8,754,083	8,370,027
Gain on sale of capital assets	3,640,895	112,500	3,512,318	1,343,082	29,379	-	-	-	-	855,170
Miscellaneous	5,747,298	7,660,841	2,766,879	-	-	-	-	-	-	18,936
Transfers	(6,661,922)	878,576	(11,133,502)	635,760	591,150	913,864	738,958	679,190	648,320	729,854
Total governmental activities	339,326,177	349,102,449	306,234,963	273,198,160	269,253,575	224,344,650	184,411,929	180,731,791	174,145,913	170,678,155
Business-type Activities:										
Property taxes	5,806,153	5,692,374	5,434,701	5,259,224	4,958,088	4,586,659	4,425,190	4,307,904	4,069,302	3,862,734
Interest and Investment Income	454,487	654,813	426,860	294,862	-	337	240,314	247,125	90,543	153,129
Gain on sale of capital assets	37,150	44,800	146,437	-	-	-	-	-	-	-
Miscellaneous		-	16,323,931	-	-	-	-	-	-	-
Transfers	6,661,922	(878,576)	11,133,502	(635,760)	(591,150)	(913,864)	(738,958)	(679,190)	(648,320)	(729,854)
Total business-type activities	12,959,712	5,513,411	33,465,431	4,918,326	4,366,938	3,673,132	3,926,546	3,875,839	3,511,525	3,286,009
Total primary government	$ 352,285,889	$ 354,615,860	$ 339,700,394	$ 278,116,486	$ 273,620,513	$ 228,017,782	$ 188,338,475	$ 184,607,630	$ 177,657,438	$ 173,964,164
Change in Net Position										
Governmental Activities	30,800,017	9,442,276	13,486,888	(29,453,879)	44,817,580	(433,297)	5,803,283	12,879,161	13,285,353	(8,947,813)
Restatement of net position	-	-	-	-	1,330,065	(3,964,678)	(18,328,104)	1,625,617	(13,349,201)	-
Business-type Activities	7,772,173	(5,912,933)	25,405,182	(8,117,158)			-	(542,289)	(2,980,555)	(3,685,381)
Total primary government	$ 38,572,190	$ 3,529,343	$ 38,892,070	$ (37,571,037)	$ 46,147,645	$ (4,397,975)	$ (12,524,821)	$ 13,962,489	$ (3,044,403)	$ (12,633,194)

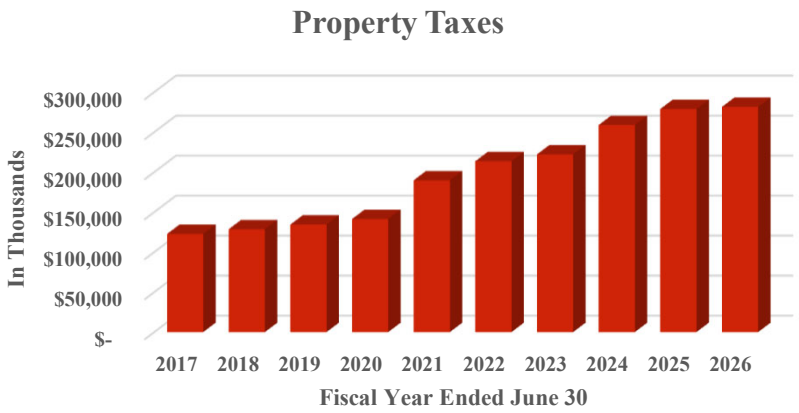
The notes to financial statements are an integral part of this statement.

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
2026	2025	$ 281,410	$ 14,513	$ 295,923
2025	2024	278,784	14,048	292,832
2024	2023	258,743	13,050	271,793
2023	2022	222,103	12,200	234,303
2022	2021	213,515	11,046	224,561
2021	2020	189,683	9,934	199,617
2020	2019	141,249	8,963	150,212
2019	2018	134,342	8,995	143,337
2018	2017	128,538	8,754	137,292
2017	2016	122,628	8,370	130,998

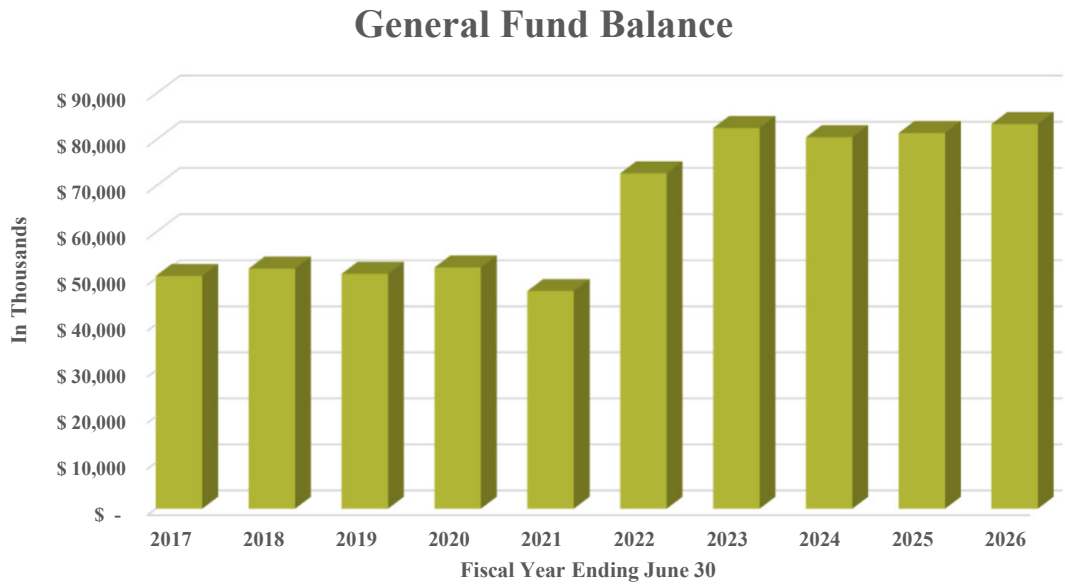
FY2026 Property Taxes - Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	$ 281,122
Less: Prior year unavailable property tax revenue	(8,770)
Add: Current year unavailable property tax revenue	9,058
Government Wide - Statement of Activities - Governmental Activities	$ 281,410



GREENVILLE COUNTY, SOUTH CAROLINA

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

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
General Fund										
Nonspendable	$ 10,808	$ 11,188	$ 41	$ 24	$ 43	$ 3,021	$ 2,947	$ 4,379	$ 54	$ 93
Committed	5,197	4,919	4,520	3,786	3,786	3,456	3,332	3,214	3,120	2,960
Assigned	-	-	-	-	-	-	-	-	-	875
Unassigned	67,467	65,439	76,060	78,805	68,974	40,821	46,110	43,413	48,970	46,625
Total general fund	$ 83,472	$ 81,546	$ 80,621	$ 82,615	$ 72,803	$ 47,298	$ 52,389	$ 51,006	$ 52,144	$ 50,553
All other governmental funds										
Nonspendable	$ -	$ -	$ 1	$ -	$ -	$ 45	$ -	$ -	$ -	$ -
Restricted	75,890	92,523	81,738	87,382	110,413	45,532	44,024	42,594	40,408	37,569
Committed	13,548	9,628	8,708	9,268	6,497	5,368	5,333	10,251	5,487	5,760
Unassigned	(49,929)	(51,689)	(81,214)	(66,585)	(47,450)	(22,196)	(44,906)	(6,758)	(76)	-
Total other governmental funds	$ 39,509	$ 50,462	$ 9,233	$ 30,065	$ 69,460	$ 28,749	$ 4,451	$ 46,087	$ 45,819	$ 43,329



GREENVILLE COUNTY, SOUTH CAROLINA

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

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
REVENUES										
Property taxes	$ 281,122	$ 278,896	$ 258,528	$ 223,019	$ 210,980	$ 190,863	$ 140,052	$ 134,078	$ 128,240	$ 122,602
County offices	57,525	52,451	49,286	41,677	44,293	39,620	35,902	35,322	34,854	33,718
Intergovernmental	92,106	95,692	67,032	102,592	107,987	130,537	56,361	49,979	51,200	47,827
Hospitality tax	14,513	14,048	13,049	12,200	11,046	9,934	8,963	8,995	8,754	8,370
Fees	21,682	21,485	21,071	16,301	14,878	21,147	20,463	21,950	18,299	12,564
Franchise fees	2,153	2,375	2,992	3,341	3,637	3,732	3,885	3,900	3,818	3,824
Interest revenue	7,179	9,208	10,615	8,515	865	1,429	2,386	3,060	1,784	965
Other miscellaneous revenues	11,086	13,038	8,102	4,882	21,990	6,025	9,479	7,417	9,833	5,968
Total revenues	487,366	487,193	430,675	412,527	415,676	403,287	277,491	264,701	256,782	235,838
EXPENDITURES										
Current:										
Administrative services	50,765	55,296	47,116	44,296	43,261	40,958	4,015	2,914	2,723	2,791
General services	24,595	24,994	22,625	43,021	49,442	101,174	25,733	16,598	16,567	16,012
Emergency medical services	35,887	31,427	30,441	27,882	24,815	12,389	16,573	19,684	20,031	19,005
Community development and planning	58,180	45,891	37,000	35,184	41,207	29,957	31,429	29,983	31,367	26,195
Public safety	81,872	78,111	76,279	64,768	60,931	56,569	53,406	43,452	40,288	38,840
Judicial services	39,666	37,274	35,394	32,206	29,917	30,172	28,458	27,075	26,410	25,607
Fiscal services	4,396	4,097	3,912	3,773	3,469	3,304	3,264	3,106	3,017	2,915
Law enforcement services	107,704	133,029	87,018	76,751	69,588	62,363	59,819	51,276	50,003	50,981
Parks, recreation & tourism	18,693	16,860	15,592	16,144	14,896	14,365	14,704	15,877	14,968	19,645
Boards, commissions & others	19,697	18,533	17,183	18,491	18,760	15,458	15,025	13,324	10,646	12,820
Capital outlay	63,008	34,892	60,386	106,239	80,090	50,898	60,705	27,167	15,388	10,566
Debt service:										
Principal retirement	29,810	25,627	23,948	21,711	17,136	16,653	15,037	17,136	17,911	17,952
Interest	12,416	11,314	10,594	6,837	5,351	4,277	3,596	3,777	4,142	4,319
Fiscal agent fees	240	21	59	260	82	52	78	20	27	258
Bond issuance cost	224	696	353	740	1,670	726	791	-	-	-
Total expenditures	547,153	518,062	467,900	498,303	460,615	439,315	332,633	271,389	253,488	247,906
Excess (deficiency) of revenues over (under) expenditures	(59,787)	(30,869)	(37,225)	(85,776)	(44,939)	(36,028)	(55,142)	(6,688)	3,294	(12,068)

GREENVILLE COUNTY, SOUTH CAROLINA

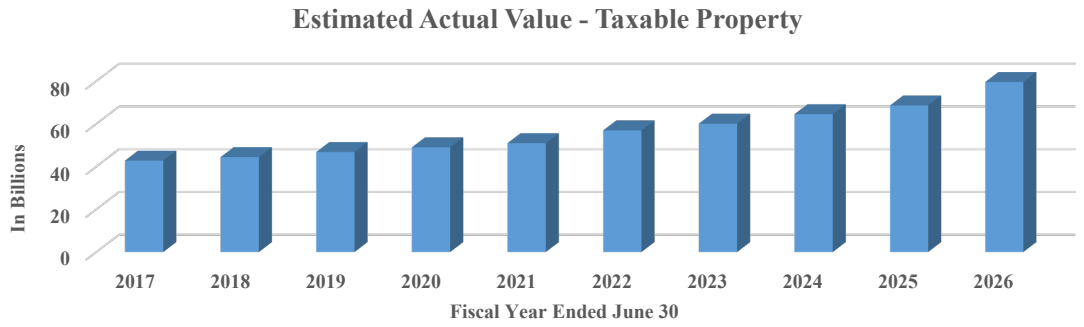
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(amounts expressed in thousands)

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
OTHER FINANCING SOURCES (USES)										
Issuance of debt	17,800	57,950	11,900	38,745	91,855	3,330	9,375	-	-	-
Issuance of refunding debt				-	29,795	34,555	3,514	-	-	8,635
Lease proceeds	1,404	-	-	3,164	605	-	-	-	-	-
Issuance of subscriptions	24,447									
Premium on bonds issued	631	4,831	869	3,305	16,034	6,122	754	-	-	752
Discount on bonds issued				-	-	-	-	-	-	(24)
Payments to refunded bond escrow agent				-	(26,276)	-	(3,456)	-	-	(9,740)
Proceeds of land held for resale				-	-	-	-	-	-	855
Issuance of financed purchase agreements	7,000	7,000	7,000	7,000	7,000	7,000	7,000	4,000	4,000	3,000
Sale of assets	3,640	112	3,514	1,343	27	-	-	-	-	-
Transfers in	86,965	58,909	84,542	129,643	148,791	76,151	71,455	38,074	33,384	25,511
Transfers out	(91,126)	(55,780)	(93,426)	(127,007)	(156,676)	(75,541)	(69,359)	(42,275)	(36,599)	(26,881)
Total other financing sources (uses)	50,761	73,022	14,399	56,193	111,155	51,617	19,283	(201)	785	2,108
Net change in fund balances	(9,026)	42,153	(22,826)	(29,583)	66,216	15,589	(35,859)	(6,889)	4,079	(9,960)
Debt service as a percentage of noncapital expenditures	8.8%	7.4%	8.5%	6.8%	5.9%	5.4%	6.8%	8.6%	9.3%	9.4%

GREENVILLE COUNTY, SOUTH CAROLINA

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

	Real Property		Personal Property					
Fiscal Year Ended June 30	Residential Property	Commercial Property	Motor Vehicles	Other	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2026	$ 1,771,044	$ 1,537,440	$ 419,739	$ 322,151	$ 4,050,374	47.7	$ 79,545,184	5.09%
2025	1,498,363	1,322,373	395,842	297,776	$ 3,514,354	55.8	$ 68,577,296	5.12%
2024	1,408,913	1,250,678	367,376	279,918	3,306,885	55.8	64,511,439	5.13%
2023	1,322,992	1,149,261	338,320	260,360	3,070,933	48.8	60,032,475	5.12%
2022	1,251,262	1,086,283	319,949	273,452	2,930,946	48.8	56,914,321	5.15%
2021	1,106,473	985,648	280,047	269,991	2,642,159	51.9	50,953,847	5.19%
2020	1,055,192	944,655	287,513	251,733	2,539,093	51.9	48,986,263	5.18%
2019	1,005,699	902,217	272,876	249,826	2,430,618	51.9	46,792,559	5.19%
2018	962,806	847,191	251,951	247,007	2,308,955	51.9	44,418,730	5.20%
2017	926,005	804,656	259,908	231,488	2,222,057	51.9	42,771,118	5.20%



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.

*Use 2nd page of auditors blue report for residential, commercial, motor vehicles, and other.
*Use Estimated True Value on front page of auditors blue report for Estimated Actual Taxable Value
*Total Direct Tax Rate is the Gvl Cnty Operating and Debt millage from auditors millage table

GREENVILLE COUNTY, SOUTH CAROLINA

Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

				Overlapping Rates (1) Municipalities					
	County of Greenville			City of Fountain Inn	City of Greenville	City of Greer	City of Mauldin	City of Simpsonville	City of Travelers Rest
Fiscal Year	Operating Millage	Debt Service Millage	Total County Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage	Overall Operating Millage
2026	47.3	0.4	47.7	68.7	81.4	111.0	53.7	53.4	82.9
2025	55.4	0.4	55.8	68.7	81.4	113.0	59.9	59.8	88.9
2024	55.4	0.4	55.8	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
2022	47.6	1.2	48.8	68.7	81.4	99.0	53.9	59.8	88.9
2021	50.7	1.2	51.9	76.1	85.3	97.8	56.3	63.6	96.1
2020	50.7	1.2	51.9	76.1	85.3	97.8	56.3	63.6	96.1
2019	50.7	1.2	51.9	76.1	85.3	97.8	56.3	63.6	90.1
2018	50.7	1.2	51.9	76.1	85.3	97.8	56.3	63.6	90.1
2017	50.7	1.2	51.9	76.1	85.3	97.8	56.3	63.6	85.1

	Greenville County School District								
Fiscal Year	Operating Millage	Debt Service Millage	Total School Millage	Art Museum	Greenville Technical College	Greenville County Library System	Fire District Rates	Special Purpose Districts	Sewer Rates
2026	141.2	48.5	189.7	1.3	4.4	6.7	20.1 - 81.7	.1 - 16	0
2025	158.2	48.5	206.7	1.5	5.0	8.0	23.5 - 92.6	0.1 - 17.7	0
2024	156.7	51.0	207.7	1.5	5.0	8.0	20.5 - 92.6	0.1 - 17.7	0
2023	147.7	51.0	198.7	1.4	5.0	8.0	19.9 - 94.7	0.1 - 17.7	0
2022	143.2	51.0	194.2	1.5	5.0	8.0	19.5 - 92.6	0.1 - 17.7	22.1
2021	150.8	52.1	202.9	1.6	5.3	8.5	22.1 - 96.6	0.1 - 15.8	13.2 - 27.2
2020	150.8	52.1	202.9	1.6	5.3	8.5	22.1 - 89.6	0.1 - 15.8	12.8 - 27.3
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
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
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

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

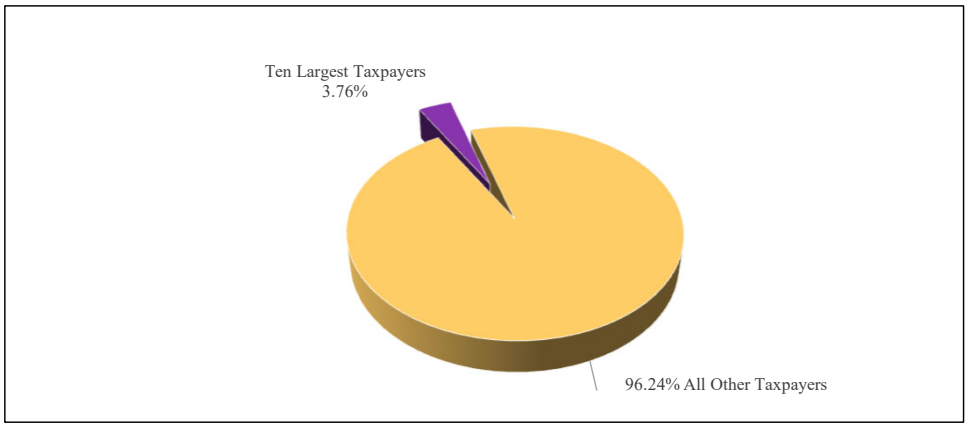
Source: Greenville County Auditor's Office

GREENVILLE COUNTY, SOUTH CAROLINA

Principal Property Taxpayers
Current Year and Nine Years Ago
(amounts expressed in thousands)

	Fiscal Year 2026 (Tax Year 2025)			Fiscal Year 2017 (Tax Year 2016)		
Taxpayer	Taxable Assessed Value	Ranking based on Total Taxes Paid	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Ranking based on Total Taxes Paid	Percentage of Total Taxable Assessed Value
Duke Energy Corporation	$ 77,928	1	1.92%	$ 41,403	1	1.90%
Piedmont Natural Gas	22,259	2	0.55%	6,326	6	0.30%
Cellco Partnership/Verizon Wireless	10,740	3	0.27%	11,112	3	0.50%
Greenridge Shops, Inc	7,167	4	0.18%			
Laurens Electric Coop Inc	7,111	5	0.18%	5,169	7	0.20%
Simon Haywood LLC and Bellweather	6,468	6	0.16%	5,949	5	0.30%
Magnolia Park Greenville LLC	5,787	7	0.14%	5,963	4	0.30%
Raia FL Exchange Group III LLC	5,220	8	0.13%			
Spectrum Southeast LLC	4,773	9	0.12%			
Walmart Real Estate Business	4,912	10	0.12%	3,437	10	0.20%
BellSouth Telecommunications				13,046	2	0.60%
Bausch & Lomb Inc				5,121	8	0.20%
American Homes for Rent Properties				4,259	9	0.20%
Totals	$ 152,365		3.76%	$ 101,785		4.70%

Fiscal Year 2026
TAXPAYERS - TAXABLE ASSESSED VALUE

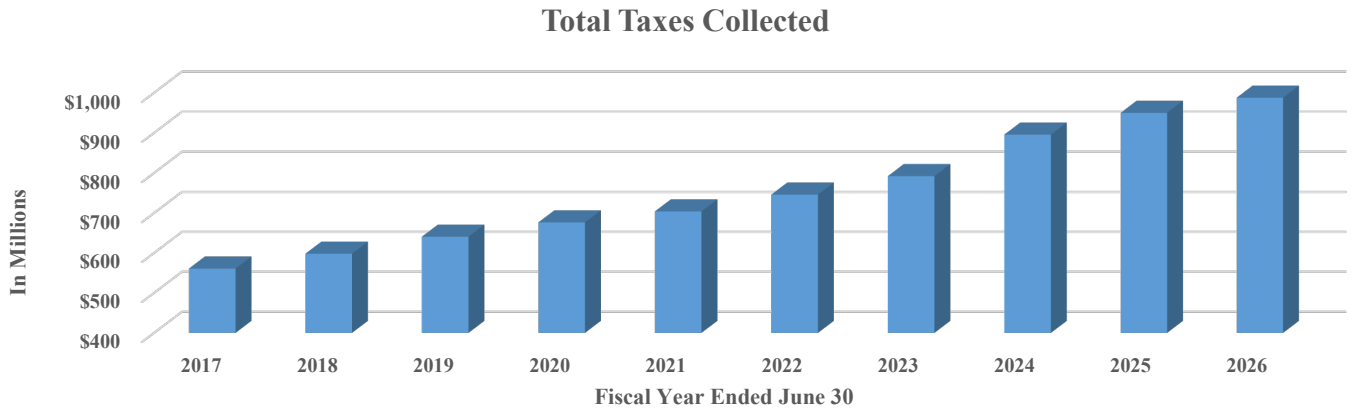


Source: Greenville County Tax Collector

GREENVILLE COUNTY, SOUTH CAROLINA

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

			Collected within the Fiscal Year of the Levy					Total Collections to Date	
Fiscal Year Ended June 30	Tax Year	Total Tax Levy for Fiscal Year	Greenville County Taxes	School District Taxes	Other Non-County Entities Taxes	Percentage of Levy	Collections in Subsequent Years	Amount	Percentage of Levy
2026	2025	$ 1,003,316,503	$ 286,927,719	$ 501,662,321	$ 199,061,277	98.4%	$ -	$ 987,651,317	98.4%
2025	2024	949,965,337	284,588,061	469,653,391	180,174,233	98.4%	15,549,652	949,965,337	100.0%
2024	2023	895,592,190	263,962,514	445,975,927	166,939,952	97.9%	18,713,797	895,592,190	100.0%
2023	2022	792,048,647	228,278,115	398,117,768	154,849,964	98.6%	10,802,800	792,048,647	100.0%
2022	2021	746,042,835	215,938,239	370,162,540	145,420,317	98.1%	14,521,739	746,042,835	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%
2020	2019	676,541,598	144,476,883	330,369,838	190,220,681	98.3%	11,474,196	676,541,598	100.0%
2019	2018	640,793,363	138,385,768	317,693,087	175,684,305	98.6%	9,030,203	640,793,363	100.0%
2018	2017	598,191,409	132,309,954	295,021,049	161,151,600	98.4%	9,692,235	598,174,838	100.0%
2017	2016	560,960,359	126,464,972	273,510,303	154,015,805	98.8%	6,969,279	560,960,359	100.0%



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)

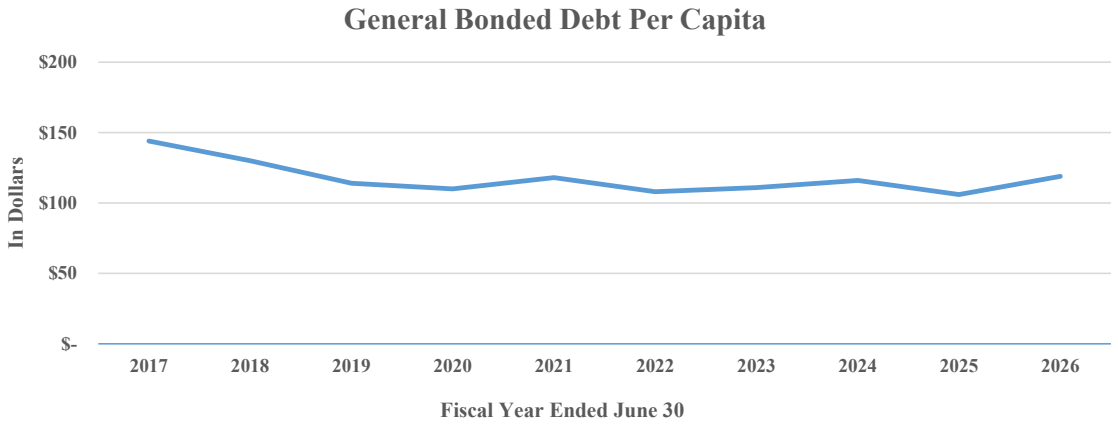
	Governmental Activities								
Fiscal Year	General Obligation Bonds	Certificates of Participation	Revenue Bonds	Financed Purchases	Leases	Subscription Liabilities	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2026	$ 69,473	$ -	$ 225,480	$ 20,994	$ 2,849	$ 21,879	$ 340,675	0.93%	$ 584
2025	60,505	-	237,885	21,279	2,875		322,544	0.89%	563
2024	66,924	-	188,866	21,011	3,860		280,661	0.81%	497
2023	62,117	-	199,919	20,018	4,941		286,995	0.87%	524
2022	58,567	-	179,562	18,194	2,247		258,570	0.84%	484
2021	65,181	24,843	48,720	15,511	-		154,255	0.53%	294
2020	60,408	28,253	10,584	12,010	-		111,255	0.40%	210
2019	60,850	31,080	9,397	8,330	-		109,657	0.41%	210
2018	67,417	36,122	12,009	7,585	-		123,133	0.49%	240
2017	74,200	41,072	14,750	7,413	-		137,435	0.57%	270

(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)
2026	$ 69,473	$ 53	$ 69,420	0.087%	$ 119
2025	60,475	(176)	60,651	0.088%	106
2024	66,924	1,684	65,240	0.101%	116
2023	62,124	1,378	60,746	0.101%	111
2022	58,567	1,078	57,489	0.101%	108
2021	65,181	425	64,756	0.127%	118
2020	60,408	1,980	58,428	0.119%	110
2019	60,850	1,228	59,622	0.127%	114
2018	67,417	919	66,498	0.150%	130
2017	74,200	801	73,399	0.172%	144



Refer to the Notes to the Financial Statements for detailed information on outstanding debt.

(1) Refer to the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.
(2) Population data is located in the Schedule of Demographic and Economic Statistics.
(3) 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, 2026

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Cities:			
Fountain Inn	$ 23,834,191	100%	$ 23,834,191
Greenville	111,149,369	100%	111,149,369
Greer	135,301,081	100%	135,301,081
Mauldin	18,646,833	100%	18,646,833
Simpsonville	16,395,940	100%	16,395,940
Travelers Rest	8,707,235	100%	8,707,235
Total cities	$ 314,034,649		$ 314,034,649
Special purpose districts:			
Belmont Fire & Sanitation District	$ 1,073,571	100%	1,073,571
Berea Public Service District	3,040,000	100%	3,040,000
Boiling Springs Fire District	11,986,518	100%	11,986,518
Duncan Chapel Fire District	2,203,313	100%	2,203,313
Dunklin Fire Rescue District	234,180	100%	234,180
Gantt Fire, Sewer & Police District	6,506,092	100%	6,506,092
Gowensville Fire District	876,674	100%	876,674
Greater Greenville Sanitation	6,737,612	100%	6,737,612
Greenville Arena District	9,345,000	100%	9,345,000
Landrum Fire & Rescue District	1,128,269	100%	1,128,269
Metropolitan Sewer Subdistrict	74,662,843	100%	74,662,843
North Greenville Fire District	361,908	100%	361,908
Parker Sewer & Fire District	2,463,364	100%	2,463,364
Pelham-Batesville Fire District	5,260,000	100%	5,260,000
Slater-Marietta Fire District	2,089,865	100%	2,089,865
South Greenville Area Fire District	3,336,426	100%	3,336,426
Taylors Fire & Sewer District	6,862,869	100%	6,862,869
Total special purpose districts	$ 138,168,504		$ 138,168,504
School District of Greenville County	$ 240,187,000	100%	$ 240,187,000
Total overlapping debt	692,390,153	100%	692,390,153
Total direct debt	$ 318,796,314	100%	$ 318,796,314
Total direct and overlapping debt			$ 1,011,186,467

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.

Source: Greenville County Treasurer and surrounding Municipalities

GREENVILLE COUNTY, SOUTH CAROLINA

Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)

	Fiscal Year									
	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Debt limit	$ 304,114	$ 264,796	$ 246,767	$ 229,037	$ 215,918	$ 193,583	$ 186,202	$ 181,293	$ 168,729	$ 160,518
Total net debt applicable to limit	$ 41,865	$ 38,755	$ 44,501	$ 38,009	$ 36,988	$ 39,757	$ 50,197	$ 55,820	$ 63,191	$ 74,842
Legal debt margin	$ 262,249	$ 226,041	$ 202,266	$ 191,028	$ 178,930	$ 153,826	$ 136,005	$ 125,473	$ 105,538	$ 85,676
Total net debt applicable to the limit as a percentage of debt limit	13.77%	14.64%	18.03%	16.60%	17.13%	20.54%	26.96%	30.79%	37.45%	46.63%

Legal Debt Margin Calculation for Fiscal Year 2026

Assessed value	$ 4,050,374
Add Merchants Inventory Tax	$ 26,759
(Less manufacturer's abatements)	$ (36,462)
(Less assessed value of properties that are basis of pledged portion of revenues to secure special source revenue bonds)	$ (239,248)
Add back: exempt real property	$ -
Total assessed value	$ 3,801,423
Debt limit (8% of total assessed value)	$ 304,114
Debt applicable to limit:	
General obligation bonds	$ 41,865
Total net debt applicable to limit	$ 41,865
Legal debt margin	$ 262,249

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.
Note: General obligation bond debt applicable to limit excludes debt issued for Fire Service Area projects

GREENVILLE COUNTY, SOUTH CAROLINA

Pledged-Revenue Bond Coverage

Last Ten Fiscal Years (amounts expressed in thousands)

	Special Source Revenue Bond (Project revenues are derived from fees-in-lieu-of-taxes collected from multi-county business and industrial parks)			Debt Service		
Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2026	$ 22,778	$ -	$ 22,778	$ 2,170	$ 2,219	5.19
2025	20,656	-	20,656	2,085	2,302	4.71
2024	17,918	-	17,918	2,005	2,382	4.08
2023	16,908	-	16,908	3,030	2,487	3.06
2022	13,865	-	13,865	1,075	55	12.27
2021	11,862	-	11,862	1,520	101	7.32
2020	12,200	-	12,200	1,495	145	7.44
2019	10,120	-	10,120	1,875	206	4.86
2018	10,342	-	10,342	2,030	268	4.50
2017	9,539	-	9,539	2,045	328	4.02

	Hospitality Tax Revenue Bonds (Project revenues are derived from a 2% Hospitality Tax)			Debt Service		
Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2026	$ 14,513	$ -	$ 14,513	$ 3,830	$ 338	3.48
2025	14,048	-	14,048	3,765	384	3.39
2024	13,050	-	13,050	3,740	418	3.14
2023	12,200	-	12,200	3,715	441	2.94
2022	11,046	-	11,046	2,900	196	3.57
2021	9,934	-	9,934	2,775	1,025	2.61
2020	8,963	-	8,963	2,685	1,110	2.36
2019	8,995	-	8,995	2,605	1,194	2.37
2018	8,754	-	8,754	2,525	1,271	2.31
2017	8,370	-	8,370	2,390	1,450	2.18

	Road Fee Revenue Bonds (Bonds payable solely from annual road maintenance fees)			Debt Service		
Fiscal Year	Project Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
2026	$ 13,524	$ -	$ 13,524	$ 940	$ 1,256	6.16
2025	13,410	-	13,410	900	1,292	6.12
2024	12,945	-	12,945	725	1,097	7.10

"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. FY2016 through FY2021 reflect the Hospitality Tax Certificates of Participation and FY2022 through FY2026 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 1000s)	Per Capita Personal Income (2)	Median Age (3)	School Enrollment (4)	Unemployment Rate (5)
2026	583,125	$ 36,584,709	62,739	38.5	75,589	3.70%
2025	573,060	$ 36,391,602	63,504	38.8	77,576	4.00%
2024	564,475	$ 34,515,953	61,147	38.7	77,515	3.00%
2023	547,950	$ 32,855,082	59,960	38.5	77,407	3.50%
2022	533,834	$ 30,780,868	57,660	38.3	76,645	3.20%
2021	525,534	$ 29,136,656	55,442	38.2	73,448	3.90%
2020	529,307	$ 27,722,983	52,376	38.4	76,629	8.40%
2019	522,611	$ 26,485,925	50,680	38.2	75,724	3.30%
2018	512,572	$ 24,892,034	48,563	37.9	74,991	3.30%
2017	509,600	$ 24,058,726	47,211	37.8	73,992	3.70%

(1) Population estimates for two most recent years are based on historical data provided by the Greenville Area Development Corporation

(2) Per Capita Personal Income for the two most recent fiscal years are estimates based on historical data provided by the U.S. Department of Commerce, Bureau of Economic Analysis (Last updated February 2026)

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

(4) Source: School District of Greenville County - Finance Department

(5) Source: 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, 2026

	2026			2017		
Employer	Employees	Rank	Percentage of Total County Employment (1)	Employees	Rank	Percentage of Total County Employment
School District of Greenville County	11,000	1	3.74%	9,580	2	3.90%
Prisma Health	10,528	2	3.58%	12,770	1	5.20%
Bon Secours St Francis Health System	4,600	3	1.56%	5,047	3	2.05%
Michelin North America	4,500	4	1.53%	4,000	4	1.63%
GE Vernova	2,800	5	0.95%	3,400	5	1.38%
SC State Government	2,500	6	0.85%	3,036	6	1.24%
Greenville County Government	2,473	7	0.84%	1,771	10	0.72%
TD Bank	2,250	8	0.76%			
Lockheed Martin	1,800	9	0.61%			
Fluor Corporation	1,600	10	0.54%	2,260	7	0.92%
US Government				1,835	9	0.75%
Bi-Lo Supermarkets				2,089	8	0.85%
	44,051		14.97%	45,788		18.64%

Source: (1) County Employment - SC Department of Employment and Workforce

GREENVILLE COUNTY, SOUTH CAROLINA

Full-time Equivalent County Government Employees by Function

Last Ten Fiscal Years

Function	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
General government										
Adminstrative services	29	29	29	29	28	28	26	26	26	26
General services	139	141	137	136	135	159	159	156	154	154
Community Development and Planning										
Codes enforcement	59	59	58	58	58	58	58	58	56	56
Engineering	78	78	78	78	78	78	78	78	77	77
Property Management	31	31	31	31	30	30	30	30	30	30
Animal Care Services	64	64	64	64	51	50	50	50	49	48
Administration	5	5	4	4	3	3	3	3	3	3
Public Safety										
Detention center	356	356	356	356	349	346	333	322	317	311
Forensics	42	41	40	39	36	36	34	32	31	31
Records	33	32	32	32	38	38	38	38	38	38
Indigent Defense	3	3	3	3	3	3	3	3	3	3
Strategic Operations (1)										
GIS	6	6	6	6	6	-	-	-	-	-
Human Relations	3	3	3	3	3	-	-	-	-	-
Registration and Election	12	12	12	12	13	-	-	-	-	-
Veterans Affairs	7	7	7	7	7	-	-	-	-	-
Emergency Medical Services	301	296	292	290	280	265	252	225	225	214
Emergency Management (2)	9	8	8	8	6	6	6	6	-	-
Judicial Services	266	264	259	257	256	251	247	243	240	239
Fiscal Services	46	46	46	46	47	47	46	46	45	44
Law Enforcement Services	721	724	707	689	683	652	614	597	589	576
Boards, Commissions and Others	1	1	1	1	1	1	1	1	1	1

GREENVILLE COUNTY, SOUTH CAROLINA

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

Function	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Charity Hospitalization	55	53	52	52	43	43	42	40	40	37
E911	9	9	9	9	9	9	9	7	7	7
Parks, Recreation and Tourism	88	94	93	93	93	101	101	101	98	94
Interoperable Communications (3)	4	-	-	-	-	-	-	-	-	-
Victim Witness	7	7	7	7	7	11	11	11	11	12
Fleet Management	23	23	23	27	23	22	22	22	22	22
Solid Waste	46	46	46	46	47	47	47	47	47	47
Stormwater	45	45	45	44	45	45	43	40	37	35
Total	**2,488**	**2,483**	**2,448**	**2,427**	**2,378**	**2,329**	**2,253**	**2,182**	**2,146**	**2,105**

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

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

(3) Interoperable Communications was established in FY2026.

Source: County of Greenville Budget Department

GREENVILLE COUNTY, SOUTH CAROLINA

Operating Indicators by Function

Last Ten Fiscal Years

Function	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Police										
Physical Arrest	20,954	20,849	20,354	19,968	19,594	18,612	19,898	20,864	20,662	25,483
Traffic (DUI)	919	736	652	662	514	446	328	350	302	367
Total Crimes	32,867	32,979	37,347	34,893	33,502	33,195	33,615	33,106	33,561	36,097
Emergency Medical Services										
Number of calls answered	86,293	84,639	82,469	79,498	79,498	75,000	70,321	69,689	67,713	67,906
Highways and Streets										
Street resurfacing (miles)	23.6	35.5	24	21	34	38	36	27	31	17

GREENVILLE COUNTY, SOUTH CAROLINA

Capital Asset Statistics by Function

Last Ten Fiscal Years

Function	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
Police										
Stations	10	10	9	9	10	9	8	8	8	8
Patrol Units	225	230	221	216	221	210	199	197	191	191
Emergency Medical Services										
Ambulances	49	49	49	44	44	39	39	35	37	34
Quick Response Vehicles	14	15	13	4	4	3	7	9	11	10
Community Paramedic Vehicles	3	2	2	3	3	3	3	3	3	1
Administrative Vehicles	3	3	3	11	11	9	8	2	1	3
Service Truck	-	-	-	1	1	2	1	1	1	1
Public Works										
Highways and streets										
Streets (miles)	1,914	1,840	1,840	1,838	1,820	1,821	1,786	1,788	1,781	1,778
Traffic signals	2	1	1	1	1	1	1	2	2	2

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