



Fiscal year ended June 30, 2013



*Greenville County Animal Care is the p
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premiere destination for animal related services in our community. The County operates a service, open admission animal shelter facility which serves area residents and their pets.

Letter to the Citizens

Dear Citizens,

At Greenville County we are honored to be "...at your service." Our mission is to provide quality public service to all citizens of the County. Proper budgeting and financial management allows Greenville County to achieve and exceed this goal while being good stewards of taxpayer dollars.

Greenville County government takes great pride in our transparency and accountability. That is why I am pleased to present the Popular Annual Financial Report (PAFR). The purpose of the PAFR is to share our financial story with citizens in an easy-to-read format.

The County also prepares a Comprehensive Annual Financial Report (CAFR) which provides greater detail of the County's finances. We invite you to visit our website www.greenvillecounty.org to view the CAFR, Operating and Capital Budget and other financial information provided to citizens of Greenville County.

Greenville County continues to meet the highest standards of financial reporting and I am honored to share this information with you – the citizens we proudly serve.



Sincerely,

A handwritten signature in black ink, appearing to read "Joseph Kernell". The signature is stylized with a large loop at the beginning and end.

Joseph Kernell
Greenville County Administrator

Major Accomplishment:

Greenville County is the only county in South Carolina to meet the state's goal of recycling 40% or more of its municipal solid waste. The County earned this distinction the past two years.



Greenville County Animal Care
year. They work collaboratively



Adoptions

Animal Care takes in more than 20,000 homeless and forgotten pets every year. We collaborate with many animal welfare organizations to provide intake, adoption and fostering, spay-neuter, and pet wellness services.



Greenville County Government

Greenville County Council was created in 1967 by the South Carolina General Assembly. In 1973, a County Executive was appointed to oversee the daily operation of delivering county government services. In 1976, under Home Rule legislation, Greenville County adopted the council/administrator form of government. The County Council is the legislative, policy-making body for county government. The twelve County Council members elected from single-member districts serve four-year staggered terms. Greenville County provides a full range of government services, including law enforcement, judicial system, health services, social services, emergency medical transport, infrastructure construction maintenance and comprehensive planning.

Front Row L to R:
Liz Seman, Lottie Gibson,
Xanthe Norris

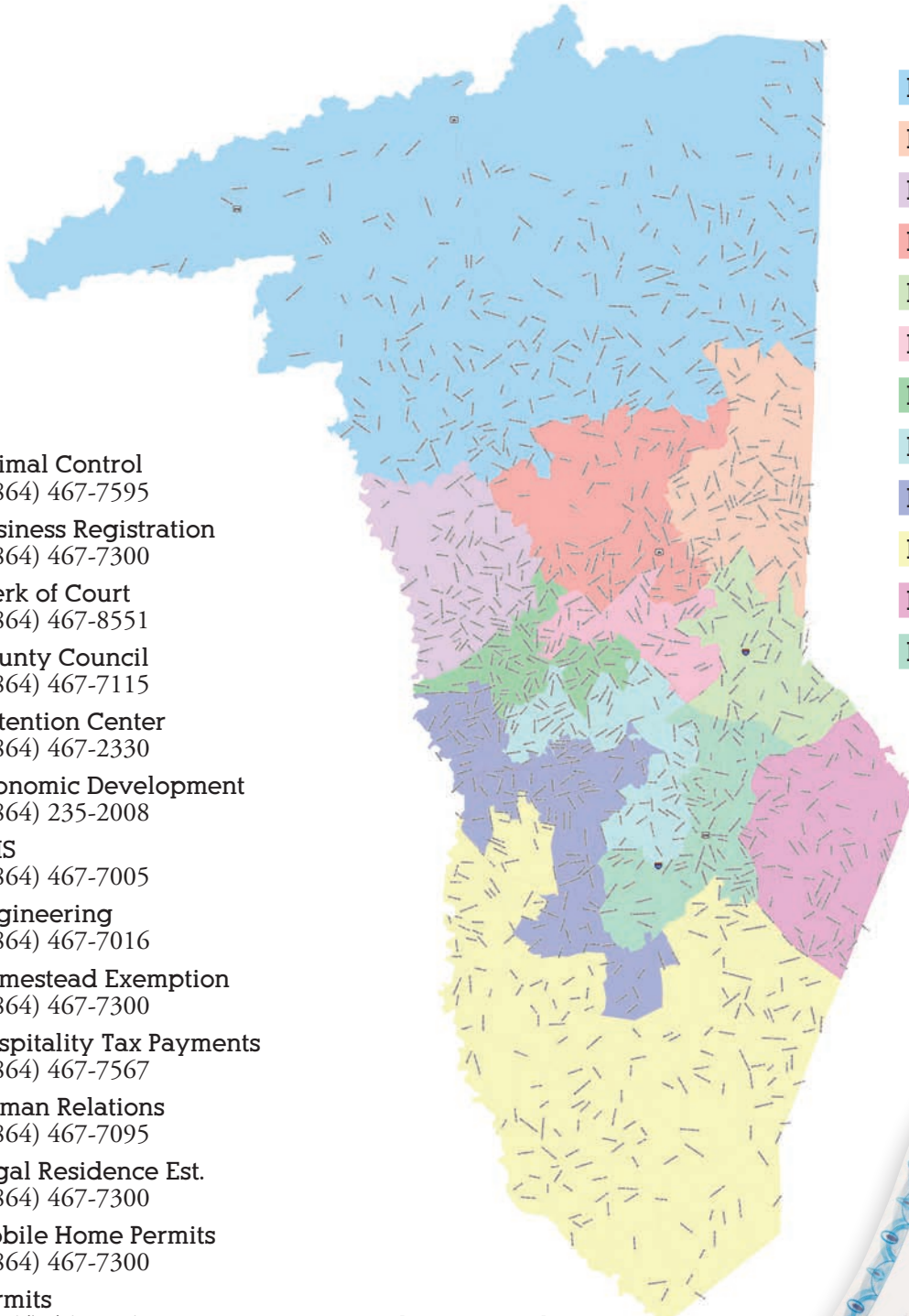
Middle Row L to R:
Sid Cates, Fred Payne,
Butch Kirven, Bob Taylor,
Joseph Baldwin

Back row L to R:
Joe Dill, Jim Burns,
Dan Rawls, Willis Meadows



*The **unemployment rate** for Greenville County remained lower than that of the state of South Carolina for 2013 with the County's unemployment rate averaging 7.1% and the state's unemployment rate averaging 8.1%. These rates have decreased from 2012 when the unemployment rate for Greenville County was 8.2% and the unemployment rate for the state of South Carolina was 9.4%.*

County of Greenville Council District Map



- District 17** – Joe Dill
- District 18** – Joseph Baldwin
- District 19** – Willis Meadows
- District 20** – Sid Cates
- District 21** – Jim Burns
- District 22** – Bob Taylor
- District 23** – Xanthene S. Norris
- District 24** – Liz Seman
- District 25** – Lottie Gibson
- District 26** – Dan Rawls
- District 27** – Butch Kirven
- District 28** – Fred Payne

- Animal Control**
(864) 467-7595
- Business Registration**
(864) 467-7300
- Clerk of Court**
(864) 467-8551
- County Council**
(864) 467-7115
- Detention Center**
(864) 467-2330
- Economic Development**
(864) 235-2008
- EMS**
(864) 467-7005
- Engineering**
(864) 467-7016
- Homestead Exemption**
(864) 467-7300
- Hospitality Tax Payments**
(864) 467-7567
- Human Relations**
(864) 467-7095
- Legal Residence Est.**
(864) 467-7300
- Mobile Home Permits**
(864) 467-7300
- Permits**
(864) 467-7060
- Planning and Code Enforcement**
(864) 467-7090
- Probate Court**
(864) 467-7170
- Procurement**
(864) 467-7200
- Property Tax Payments**
(864) 467-7050
- Real Property Values**
(864) 467-7300

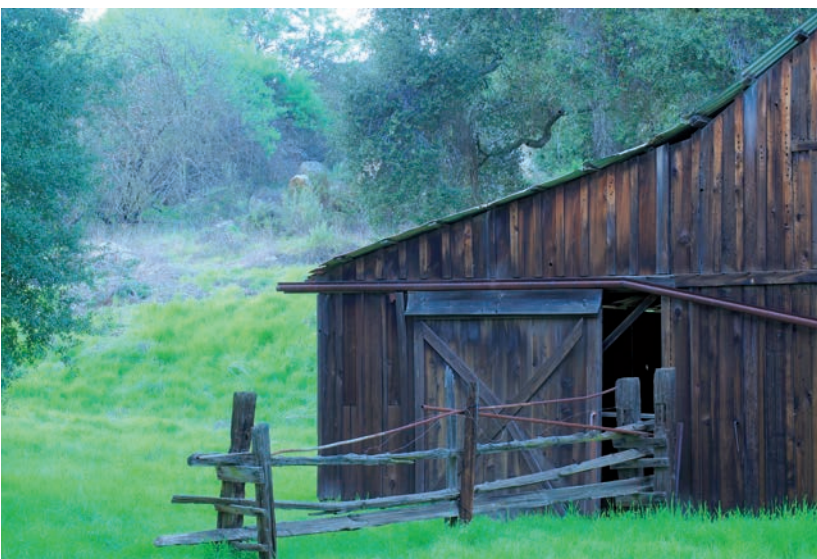
- Redevelopment Authority**
(864) 242-9801
- Register of Deeds**
(864) 467-7240
- Sheriff**
(864) 467-5100
- Recycling**
(864) 243-9672
- Veteran's Affairs**
(864) 467-7230
- Voter Registration**
(864) 467-7250



about Greenville County

Encouraged by abundant streams and rivers, textile manufacturers began operating in the Upstate in the 1820's. Over the past thirty years, Greenville County has transformed from the textile capital of the world to a headquarters, manufacturing and warehousing center.

Greenville is known for its high-technology manufacturing, with the engineering industry having a major presence in the area. Considered to be the “economic engine of South Carolina,” Greenville is the largest county in the state. Situated in the northwestern corner, Greenville County is part of one of the nation's fastest growing areas, “The I-85 Corridor,” and offers the perfect combination of industry, work force and culture.





The Greenville County DNA lab now submits DNA profiles to the FBI's Combined DNA Index System (CODIS), a national database developed from crime scenes all across the country. CODIS is a valuable tool allowing for faster identification of suspects. This saves time and money by shortening the length of investigations.

Summary of Financial Information

The County's Comprehensive Annual Financial Report (CAFR) is presented in accordance with generally accepted accounting principles (GAAP). The presentation of this report differs from GAAP because the data presented is only for the primary government which includes all Greenville County governmental functions. The Greenville County Redevelopment Authority and the Greenville County Library System are excluded.

Governmental activities of Greenville County include the general government, public safety, highways and streets, economic development, judicial services, health and welfare, and culture and recreation. Governmental activities generally are financed through taxes and intergovernmental revenues.

Business-type activities include solid waste disposal, storm water quality and control, and the parking facility. These activities are intended to recover all or a significant portion of their costs through user fees and charges.

Balance Sheet

More formally referred to as the Statement of Net Position (assets minus liabilities), the balance sheet reflects Greenville County's strong financial position.

2013 Balance Sheet

ASSETS	Governmental Activities		Business-type Activities	
	2013	2012	2013	2012
Current and other assets	\$116,058,009	\$118,041,508	\$16,285,389	\$ 12,216,468
Capital assets	462,052,949	461,813,516	22,563,471	21,155,186
Total assets	578,110,958	579,855,024	38,848,860	33,371,654
LIABILITIES				
Long-term liabilities	153,169,360	162,643,237	5,544,513	5,169,352
Other liabilities	11,386,161	11,552,421	221,181	333,154
Total liabilities	164,555,521	174,195,658	5,765,694	5,502,506
Total net position	\$413,555,437	\$405,659,366	\$33,083,166	\$27,869,148



Explanations of Major Fluctuations:

The increase in net position of governmental activities is primarily due to long-term debt retirements. The increase in business-type activities is mostly due to additional landfill revenue coupled with a decrease in expenses, resulting in a \$3,677,286 increase in cash year over year.



Greenville County developed a new approach for dealing with e-waste. By segregating this waste and searching for vendors willing to pay for the value rich items, the County saved \$61,000 during fiscal year 2013.

Functions of Government

Income Statement

The County's income statement, referred to as the Statement of Activities, reports all financial activity during the fiscal year.

	Governmental Activities		Business-type Activities	
	2013	2012	2013	2012
REVENUES				
Property taxes	\$92,889,191	\$85,739,885	\$4,118,498	\$3,751,660
Charges for services	41,265,088	39,741,426	13,611,600	12,989,838
Grants and contributions	22,161,912	28,172,131		
Intergovernmental	27,427,499	25,836,482		
Hospitality tax	7,319,810	7,083,066		
Other revenue	3,417,696	5,349,443	4,627	120,505
Total revenues	194,481,196	191,922,433	17,734,725	16,862,003
EXPENSES				
Administration services	2,140,029	2,667,770	–	–
General services	15,399,546	15,303,700	–	–
Emergency Medical Services	17,007,397	15,996,217	–	–
Public safety	27,651,126	27,666,416	–	–
Judicial services	22,110,560	21,376,123	–	–
Community development and planning	35,490,126	32,454,237	–	–
Fiscal services	2,574,458	2,479,827	–	–
Law enforcement services	43,535,553	42,411,530	–	–
Boards, commissions & others	12,728,988	12,984,648	–	–
Interest and fiscal charges	7,949,859	7,391,141	–	–
Pass through bond proceeds	–	5,615,000	–	–
Solid waste	–	–	6,365,450	6,914,783
Storm water	–	–	6,013,983	6,471,342
Parking facility	–	–	138,757	124,976
Total expenses	186,587,642	186,346,609	12,518,190	13,511,101
Transfers In/Out	2,517		(2,517)	
CHANGE IN NET POSITION				
Net position – Beginning	405,659,366	400,083,542	27,869,148	24,518,246
Net position – Ending	\$413,555,437	\$405,659,366	\$33,083,166	\$27,869,148

Greenville County had 1,944 **employees** during 2012. This number remained unchanged for 2013.

Explanations of Major Fluctuations:

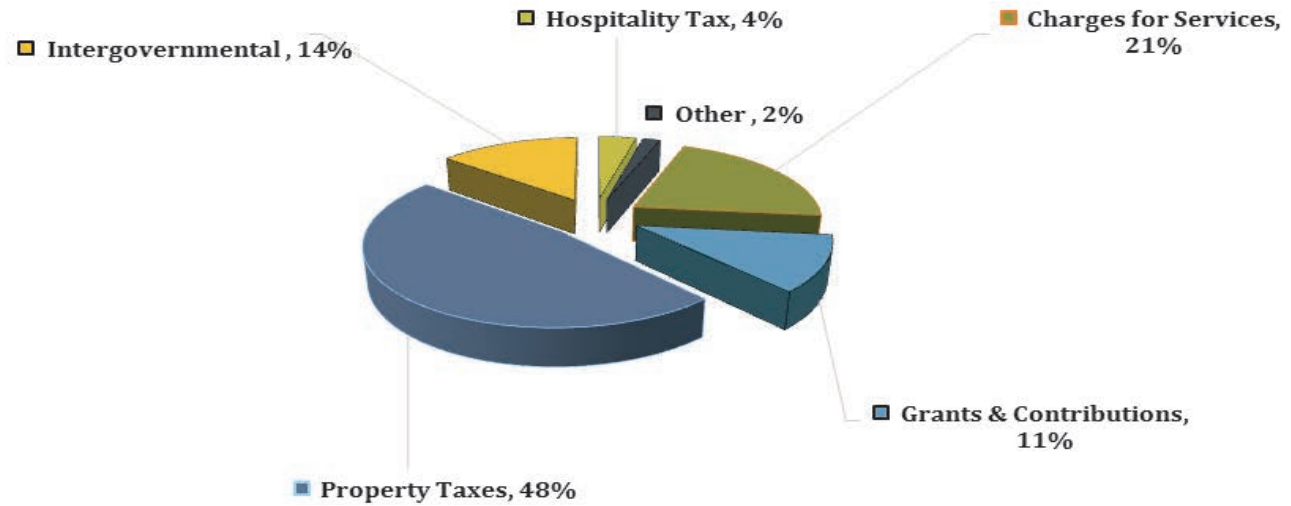
The increase in net position of governmental activities is mostly due to a \$7 million increase in property tax revenues, as well as, an increase in the state allocation. In the business-type activities there were increases in property taxes and charges for services in the Solid Waste fund. Expenses were also lower in this fund in 2013 compared to 2012.



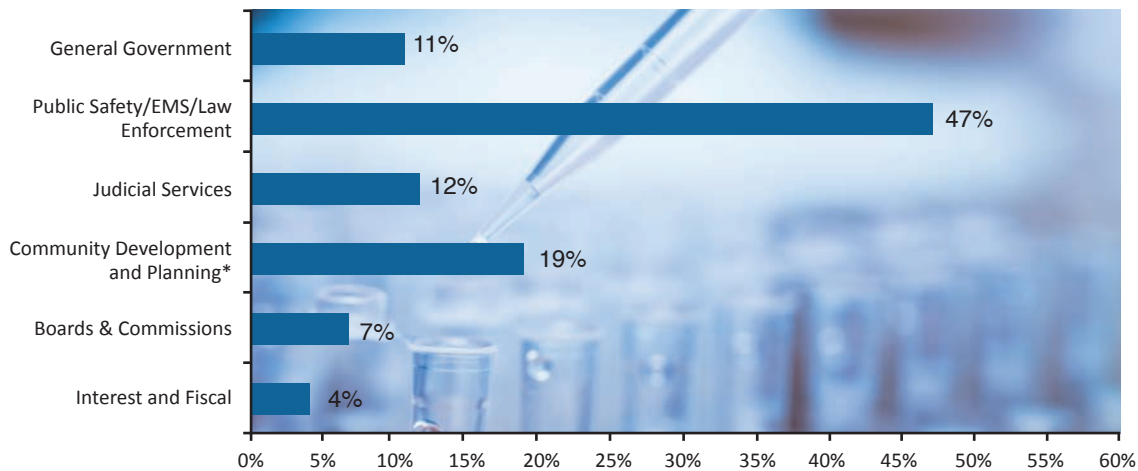
Greenville County's DNA lab received national accreditation. It is one of only three such accredited labs in South Carolina. This accreditation benefits the County by providing a much quicker turnaround of evidence and benefits the state by alleviating pressure on the State Law Enforcement Division lab in Columbia.

Functions of Government *continued*

Revenue Sources – Governmental Activities

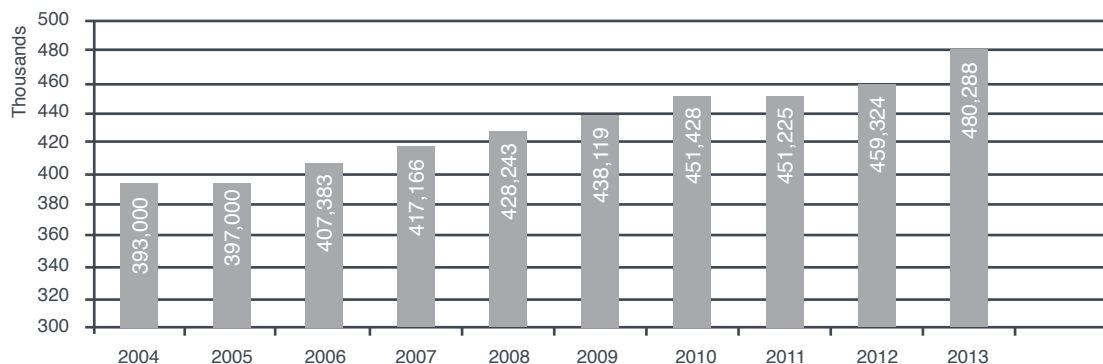


Expenses – Governmental Activities



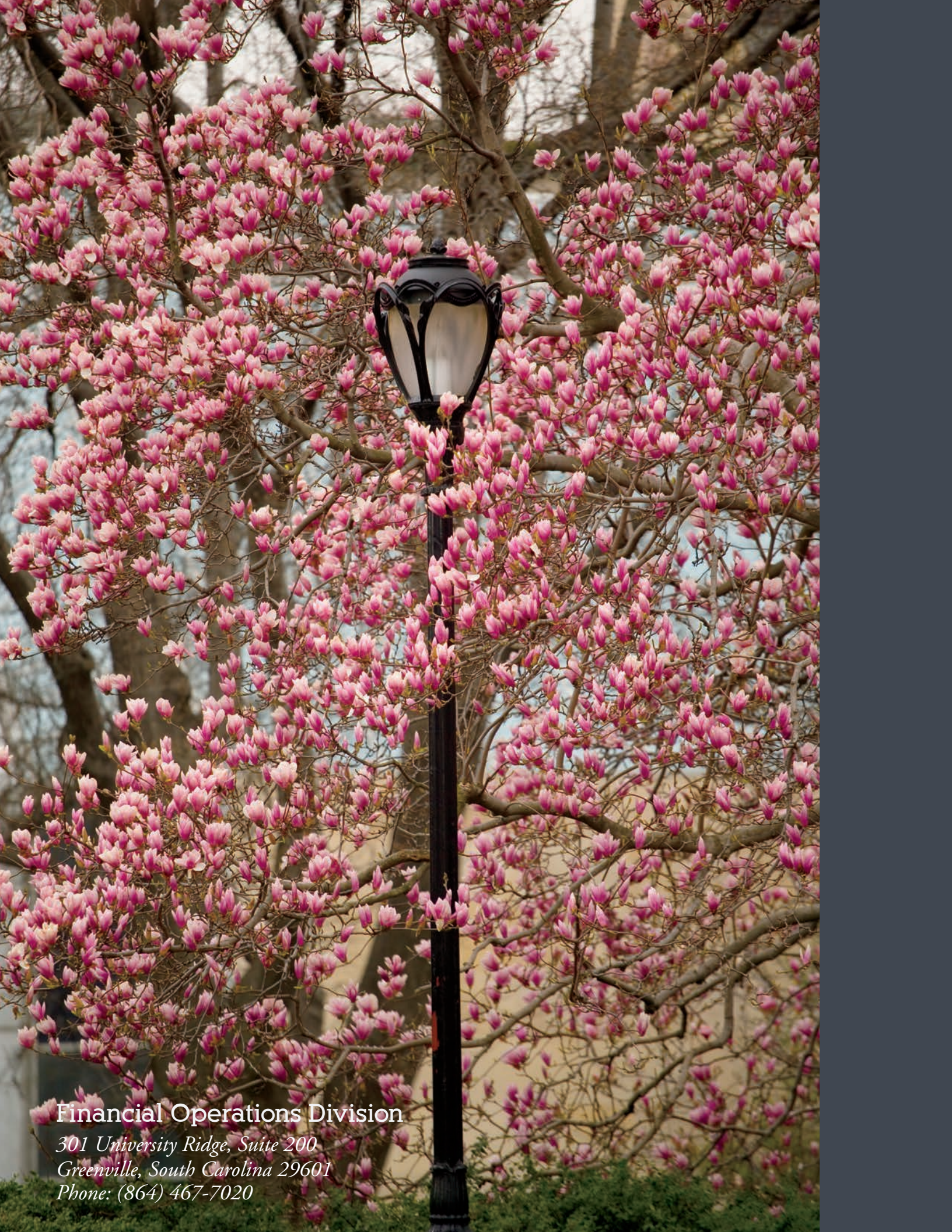
**Includes Engineering Roads/Bridges, Planning and Code Enforcement, and Animal Care Services.*

Greenville County Population





Greenville County has an aggressive E-waste recycling program. E-waste trucks are located at convenience centers in all geographic areas of the County making disposal more convenient for the residents.



Financial Operations Division

*301 University Ridge, Suite 200
Greenville, South Carolina 29601
Phone: (864) 467-7020*