

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). 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 a 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 5.7% 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
2000	379,616	4,012,012
2001	386,455	4,061,209
2002	391,316	4,105,848
2003	395,952	4,148,744
2004	401,174	4,198,068

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	309,011	79.20%	2,681,260	66.89%
Black or African American	73,085	18.73%	1,195,542	29.82%
Other	8,070	2.07%	131,751	3.29%
Total	390,166		4,008,553	

Source: U.S. Census Bureau, Population Division, Based on 2004 American Community Survey

Per Capita Income

The County ranked fourth among the 46 counties in the State of South Carolina in per capita personal income for 2003. 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
1999	\$ 27,907	\$ 23,075	\$ 27,939
2000	\$ 29,689	\$ 24,424	\$ 29,845
2001	\$ 29,257	\$ 24,985	\$ 30,575
2002	\$ 29,496	\$ 25,485	\$ 30,804
2003	\$ 30,037	\$ 26,144	\$ 31,472

Source: South Carolina Office of Research and Statistics

Median Family Income

According to the U.S. Department of Housing and Urban Development, the estimated median family income for the County was \$41,658 in 2002, 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 the 1999 and 2002 for the County, State, and the United States.

Year	Greenville County	South Carolina	United States
1999	\$ 41,149	\$ 37,082	\$ 41,994
2002	\$ 41,658	\$ 37,442	\$ 41,990

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 2001 through 2005.

Fiscal Year	2001	2002	2003	2004	2005
Number of Permits:					
Residential New	10,598	8,773	8,402	9,341	11,003
Residential Add/Alt	4,744	2,404	2,198	2,236	2,241
Commercial New	763	673	552	641	1,353
Commercial Add/Alt	1,391	1,864	1,752	2,196	1,578
Other	747	2,528	2,636	2,663	3,559
Total	18,243	16,242	15,540	17,077	19,734
Permit Value:					
Residential New	199,344,830	203,098,535	189,052,147	219,248,208	271,375,272
Residential Add/Alt	15,263,030	17,940,066	19,096,705	19,457,965	19,309,231
Commercial New	87,142,581	90,486,036	54,033,774	70,809,697	72,595,963
Commercial Add/Alt	90,249,003	96,745,934	84,657,205	103,238,836	30,626,216
Other	3,738,089	4,083,806	4,792,290	6,336,124	70,014,622
Total	395,737,533	412,354,377	351,632,121	419,090,830	463,921,304

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 17.9% decrease in the level of retail sales in the County. The table shows the level of retail sales for businesses located in the County.

Year	Greenville County Sales
2000	\$ 10,567,204,010
2001	\$ 10,217,191,609
2002	\$ 10,562,459,426
2003	\$ 11,096,814,335
2004	\$ 11,485,529,803

Source: South Carolina Department of Revenue & Taxation

Capital Investment

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
1999	\$ 725,228,000	4,025
2000	\$ 978,843,000	3,629
2001	\$ 1,302,748,000	2,936
2002	\$ 487,472,000	2,180
2003	\$ 250,100,000	620
2004	\$ 290,200,000	1,366

Source: South Carolina Department of Commerce, Division of State Development

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	3,600
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 six years for which information is available are as follows:

	2001	2002	2003	2004	2005
Civilian Labor Force	200,430	202,369	200,557	271,022	270,468
Employment	194,840	193,586	191,522	258,948	257,764
Unemployment	5,590	8,783	9,035	12,074	12,704
Percent of Labor Force Unemployed	2.8%	4.3%	4.5%	4.5%	4.70%

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
2001	2.8	4.8
2002	4.1	5.6
2003	4.5	6.8
2004	4.5	6.8
2005	4.7	6.8

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	
2001	2000	862,654,320	422,945,039	1,285,599,359
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

Source: County Records

Tax Rates

	Tax Rates				
	TY2000	TY2001	TY2002	TY2003	TY2004
General Fund	43.9	39.8	39.8	39.8	39.8
Debt Service	6.7	4.8	4.8	4.8	4.8
Charity Hospitalization	2.9	3.0	3.0	3.0	3.0
Solid Waste	2.4	2.3	2.3	2.3	2.3
Roads	-	-	-	-	-
Total Millage	55.9	49.9	49.9	49.9	49.9

Source: County Records

Tax Year 2001 was a reassessment year.

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 Taxes Collected	Total Taxes Collected	Percent Collected
2001	2000	\$ 344,584,016	\$ 327,341,814	95.0%	\$ 16,452,457	\$ 343,794,271	99.8%
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%

Source: Greenville County Records

Ten Largest Taxpayers

The ten largest taxpayers for Fiscal Year 2004 (tax year 2003) in the County are set forth below:

Taxpayer	Type of Business	Taxes Billed	Percentage of 2003 Taxes
Duke Power Corporation	Electric Utility	\$ 8,299,554	2.11%
BellSouth Telecommunications	Telephone Utility	5,626,154	1.43%
Cryovac Inc.	Plastics Manufacturer	1,945,253	0.50%
Piedmont Natural Gas	Gas Utility	1,920,345	0.49%
Michelin North America	Tire Manufacturer	1,461,540	0.37%
Simon Haywood LLC	Property Management	1,382,522	0.35%
Cellco Partnership	Property Management	1,336,095	0.34%
Verdae Properties	Property Management	1,205,811	0.31%
Hitachi Electronic	Electronics	831,494	0.21%
IBM Credit LLC	Information Technology	828,494	0.21%
Total		\$ 24,837,262	6.32%

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 64th largest in the nation. Included in the School District of Greenville County are a Fine Arts Center, an international baccalaureate program, the Roper Mountain Science Center, and the Governor’s School for the Arts. The middle and high school systems offer a program of magnet schools to provide strong core curriculum enhanced with extensive course work in such areas as communication, arts, international studies, languages, pre-engineering technology, health professions and science and technology. The School District of Greenville County operates four vocational centers, which specialize in technical instruction that can enable a student to obtain gainful employment after graduation from high school. The following table indicates the level of education for persons 25 years and older for the County and the State:

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.

Education, Persons 25 Years and Older
 Greenville County, 2003

	Greenville County	South Carolina
High School Graduates or higher	81.9%	81.5%
Four or More Years of College	26.3%	23.2%

Source: U.S. Bureau of the Census

Higher Education

Greenville County has six 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

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 Firsts

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
Cancer Treatment Center - Outpatient	Greenville Hospital System	N/A
Center for Family Medicine - Outpatient	Greenville Hospital System	N/A
Center for Health and Occupational Services - Outpatient	N/A	N/A
Charter Hospital of Greenville	N/A	66
Springbrook Behavioral Healthcare System	N/A	88
Family Medicine Ambulance Care Center - Outpatient	Greenville Hospital System	N/A
Greenville Memorial Medical Center	Greenville Hospital System	768
Hillcrest Hospital	Greenville Hospital System	56
Louis P. Batson, Jr. Cancer Care Center	N/A	30
Marshall I. Pickens Hospital	Greenville Hospital System	72
North Greenville Hospital	Greenville Hospital System	53
Roger C. Peace Rehabilitation Hospital	Greenville Hospital System	53
Shriners Hospital	N/A	50
St. Francis Community Hospital	Bon Secours Health System	237
St. Francis Inpatient Rehabilitation	Bon Secours Health System	N/A
St. Francis Women's & Family Hospital	Bon Secours Health System	62
W. J. Barge Memorial Hospital	Bob Jones University	79

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.

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 Firsts
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.

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	50.61 inches
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, a Metropolitan Arts Council fundraiser, West End Thursday, a weekly outdoor-theme music event, and Main Street Jazz, a weekly evening of live jazz.

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 Firsts

The first Greenville 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

The Bi-Lo Center is the home of the Greenville Grrowl, a member of the East Coast Hockey League. Professional baseball has been a part of Greenville for more than a century. From the Spinners, Mets, Red Sox, Braves and now the Bombers, Greenville has hosted a series of professional teams. Greenville is currently home to the Bombers, 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 FY2006-FY2007 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.

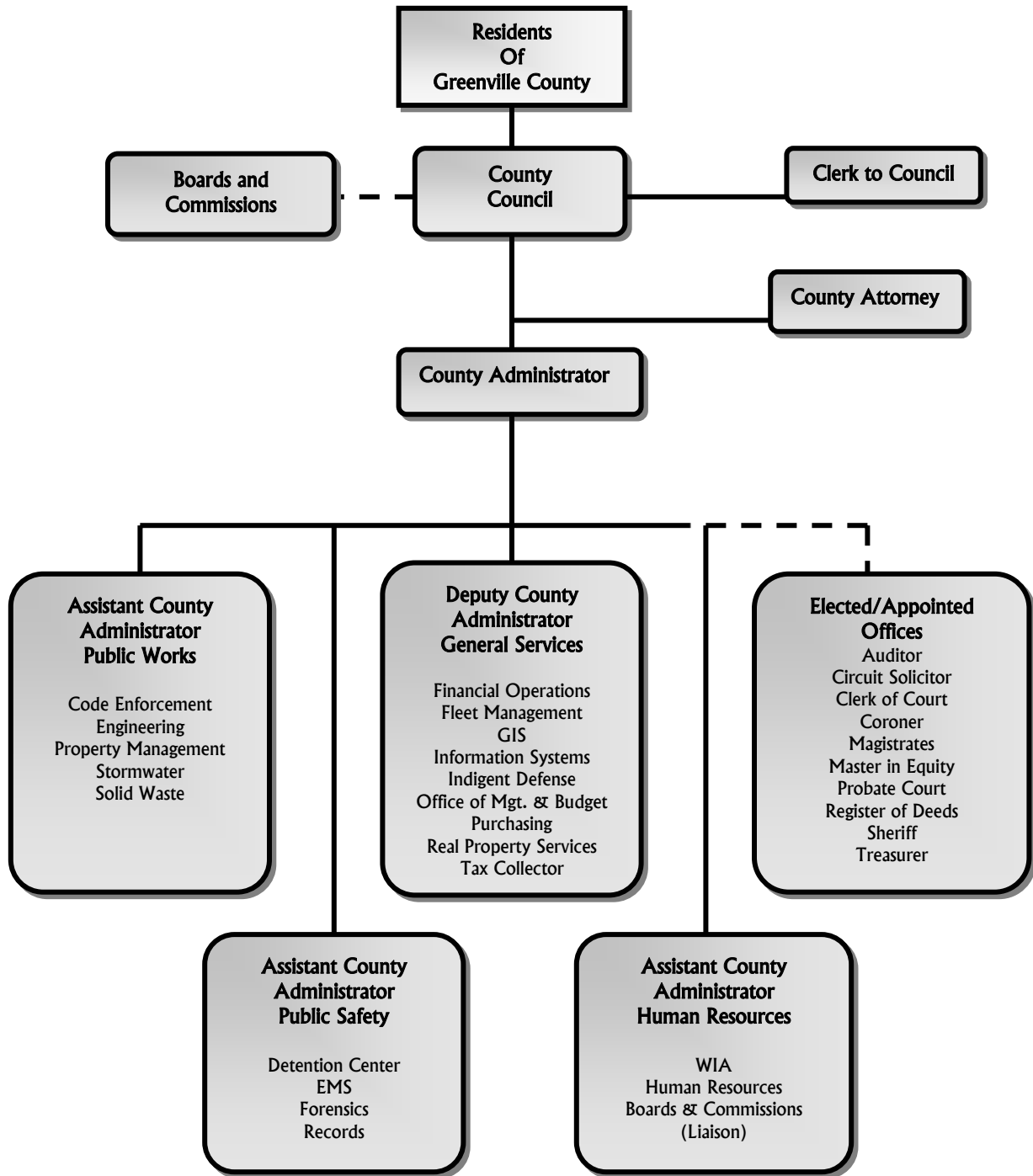
Public Safety – This area of county government is comprised of several law enforcement related functions, including the Detention Center, the forensics division and crime lab, and the maintenance of criminal records. The Emergency Medical Services Division is also included in this area.

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



Mark Kingsbury
District 19



Xanthe Norris
District 23



Lottie Gibson
District 25



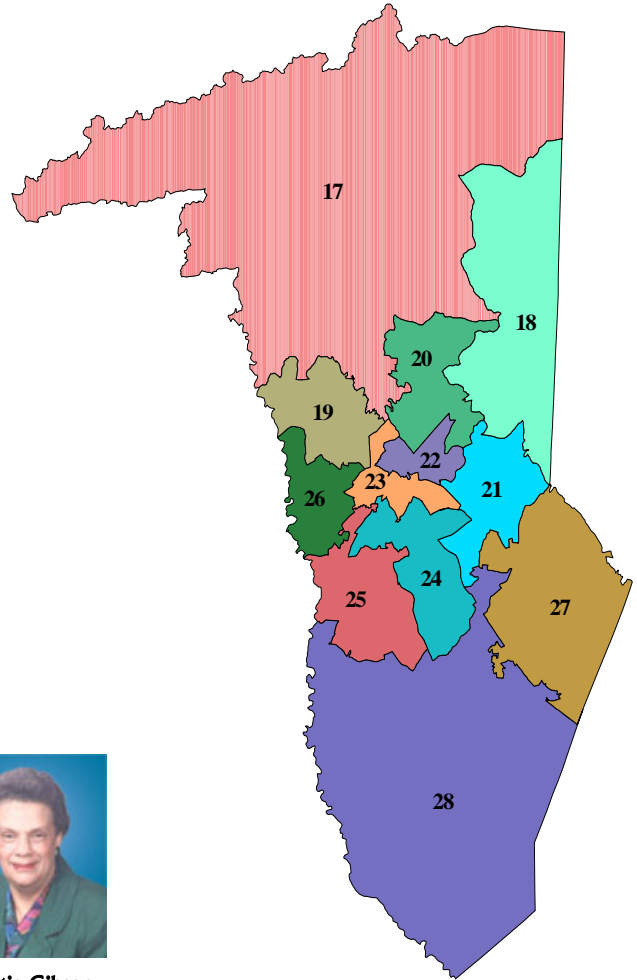
Scott Case
District 20



Cort Flint
District 24



Eric Bedingfield
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
Ed Haskins, 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.

PROPREITARY 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 (FY2006 and FY2007) 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 FY2006 and FY2007 were submitted to the Office of Management and Budget by January 3, 2005.

POLICY DEVELOPMENT PHASE

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

BUDGET REVIEW & MODIFICATION PHASE

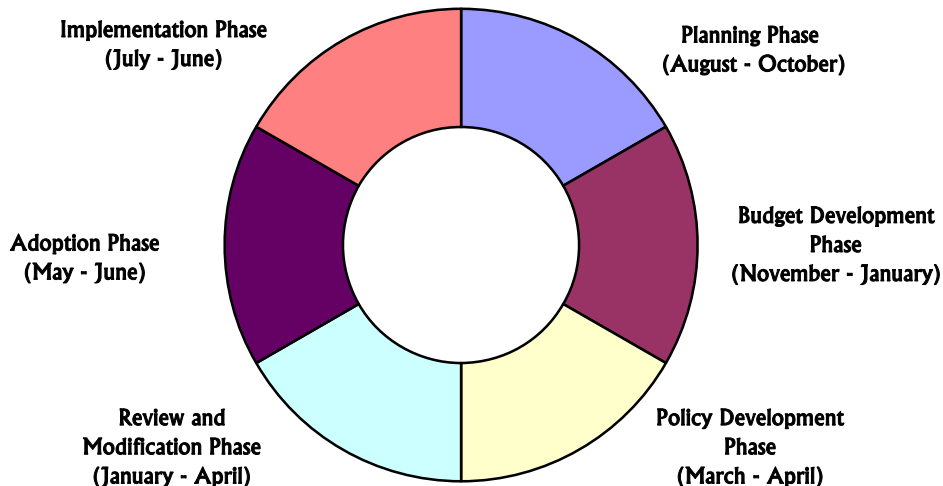
The review process, from January to April, involves analyzing budget requests by the Office of Management and Budget and the County Administrator and modifying the budget to meet the priorities and policies of Council. Department directors and division managers are consulted throughout the process to 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 was presented to the County Council on May 17, 2005. Two budget workshops with the Council were held to answer any questions. Budget ordinances for both years of the biennium ran concurrently through first reading and second reading. 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 FY2006 budget was held on June 21, 2005. 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 FY2007 budget was held on August 2, 2005.

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.

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:

- ◆ Financial Planning and Management
- ◆ Economic Development
- ◆ Organizational Development
- ◆ Public Safety
- ◆ Infrastructure
- ◆ Quality of Life

FOCUS AREA I: FINANCIAL PLANNING AND MANAGEMENT

Implement programs and projects to improve financial planning and 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.

FOCUS AREA II: ECONOMIC DEVELOPMENT

Improve economic development climate within County to promote long term financial stability

Create Targeted Incentive Program. This program would be used to encourage location in certain areas. The program would be linked to transportation needs, job training initiatives, and the possible uses of vacant building.

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.

FOCUS AREA III: ORGANIZATIONAL MANAGEMENT
Provide for delivery of services with emphasis on the customer perspective

Measure quality of service provided. Consider expanding use of drop-box service card system. Continue to track service requests from citizens.

Enhance public image of County government. Develop and maintain good relations with the local media. Communicate the service provided by the County and the policies of the County.

Improve relations with other governing bodies. Develop and establish teamwork among governing bodies on the local and state level. Provide for more effective communication among different groups.

FOCUS AREA IV: 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. Review alternatives to incarceration.

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

FOCUS AREA V: INFRASTRUCTURE
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 "425" drainage projects and stormwater. Develop a plan to take advantage of grants to buy out flood-prone properties.

Establish a long-range plan for traffic and growth.

Establish zoning in unincorporated areas.

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

FOCUS AREA VI: QUALITY OF LIFE
Provide a livable community for citizens

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

IMPLEMENTATION OF COUNCIL PRIORITIES

Specific work plans are developed in each of the County department's 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 FY2006/FY2007 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.

	Financial Planning	Economic Development	Organizational Management	Public Safety	Infrastructure Development	Quality of Life
County Council	✓	✓	✓	✓	✓	✓
County Administrator	✓	✓	✓	✓	✓	✓
County Attorney			✓			
Financial Operations	✓					
GIS			✓			
Information Systems			✓			
Indigent Defense				✓		
Management and Budget	✓	✓	✓			
Purchasing	✓					
Real Property Services	✓					
Tax Collector	✓					
Human Resources			✓			
Human Relations						✓
Registration and 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 Commission		✓			✓	✓
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 and focus 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.