

BUDGET SUMMARIES

Greenville County's biennium budget for FY2020 and FY2021 totals \$609,266,055. The FY2020 budget totals \$304,858,951, which is 6.95% greater than the FY2019 budget of \$285,050,566. The FY2021 budget totals \$304,407,104, which is 0.15% less than FY2020. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2020 and 2021 with a comparison to the last biennium budget. The County's total budget includes the General Fund, selected Special Revenue Funds, Debt Service, and the Enterprise Fund.

COUNTY OF GREENVILLE BUDGET EXPENDITURE OVERVIEW				
	ADOPTED BUDGET FY2018	ADOPTED BUDGET FY2019	ADOPTED BUDGET FY2020	ADOPTED BUDGET FY2021
GENERAL FUND BUDGET				
Administrative Services	\$ 3,037,731	\$ 3,102,252	\$ 3,082,319	\$ 3,100,972
General Services	14,962,330	15,292,744	15,586,748	15,768,374
Community Development and Planning	21,915,224	22,268,159	23,123,492	23,160,075
Public Safety	27,502,445	28,418,703	28,846,477	29,763,422
Emergency Medical Services	20,041,359	20,450,287	19,890,148	20,995,707
Emergency Management	-	-	536,146	539,700
Elected & Appointed Offices/ Judicial	19,242,041	19,629,229	20,402,715	20,796,270
Elected & Appointed Offices/ Fiscal	3,099,934	3,169,962	3,167,587	3,188,070
Elected & Appointed Offices/Law Enforcement	46,800,960	48,507,120	49,469,804	50,933,154
Other Services	5,533,028	5,559,402	13,706,801	16,325,487
TOTAL OPERATING BUDGET	\$ 162,135,052	\$ 166,397,858	\$ 177,812,237	\$ 184,571,231
Interfund Transfers	6,601,921	7,787,034	8,272,791	8,458,518
TOTAL GENERAL FUND BUDGET	\$ 168,736,973	\$ 174,184,892	\$ 186,085,028	\$ 193,029,749
SPECIAL REVENUE FUND				
State Accommodations Tax	\$ 1,041,320	\$ 1,045,520	\$ 1,277,526	\$ 1,278,138
Local Accommodations Tax	1,050,000	1,050,000	400,000	400,000
E911 *	7,759,597	2,477,756	3,167,602	2,789,641
Hospitality Tax	8,580,622	8,433,759	8,779,459	8,927,184
Infrastructure Bank *	13,653,750	12,687,627	13,844,989	12,994,403
Medical Charities *	5,691,713	5,765,439	6,322,143	6,534,610
Parks, Recreation, and Tourism *	18,914,636	18,795,800	20,763,145	19,632,660
Public Safety Interoperable Communications	3,356,510	3,356,510	3,356,510	3,356,510
Road Program *	15,100,000	15,100,000	14,800,000	14,800,000
Victim's Rights	604,483	619,187	625,554	641,164
TOTAL SPECIAL REVENUE FUND	\$ 75,752,631	\$ 69,331,598	\$ 73,336,928	\$ 71,354,310
DEBT SERVICE FUND				
General Obligation Bonds	\$ 8,124,034	\$ 7,722,909	\$ 7,698,410	\$ 7,699,153
Certificates of Participation	6,151,776	6,153,425	3,804,675	3,810,650
Special Source Revenue Bonds	3,158,183	2,947,908	2,519,641	2,501,924
Capital Leases	3,407,979	3,611,563	3,510,449	3,766,134
TOTAL DEBT SERVICE FUND	\$ 20,841,972	\$ 20,435,805	\$ 17,533,175	\$ 17,777,861
ENTERPRISE FUND				
Solid Waste *	\$ 17,130,170	\$ 10,431,730	\$ 15,808,953	\$ 10,390,323
Stormwater Management *	10,541,483	10,666,541	12,094,867	11,854,861
TOTAL ENTERPRISE FUND	\$ 27,671,653	\$ 21,098,271	\$ 27,903,820	\$ 22,245,184
TOTAL BUDGET	\$ 293,003,229	\$ 285,050,566	\$ 304,858,951	\$ 304,407,104
* Expenditures include transfers out to other funds				
INTERNAL SERVICE FUND				
Fleet Management *	\$ 6,743,887	\$ 7,234,972	\$ 7,734,599	\$ 7,763,426
Workers Compensation	2,715,000	2,755,000	2,631,000	2,640,000
Health/Dental Insurance Program	33,339,345	33,961,132	33,770,000	32,530,000
TOTAL INTERNAL SERVICE FUND	\$ 42,798,232	\$ 43,951,104	\$ 44,135,599	\$ 42,933,426

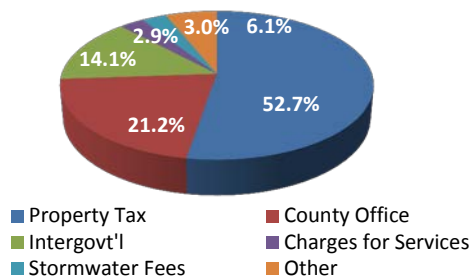
CONSOLIDATED FUND SUMMARY

FISCAL YEAR 2020

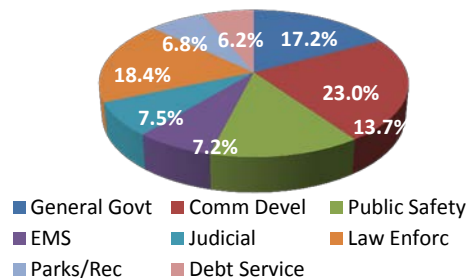
The following chart presents a consolidated summary for Fiscal Year 2020 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
Financial Sources							
Property Taxes	\$ 102,380,667	\$ 28,762,146	\$ 3,396,360	\$ -	\$ 4,366,749	\$ 138,905,922	\$ -
County Offices/Fees	35,922,437	20,008,824	-	-	-	55,931,261	-
Intergovernmental	23,541,953	7,775,720	5,815,871	-	-	37,133,544	50,000
Charges for Services	-	-	-	-	7,651,000	7,651,000	7,154,194
Premiums	-	-	-	-	-	-	29,882,341
Stormwater Fees	-	-	-	-	7,864,870	7,864,870	-
Capital Projects Reserve	-	-	-	-	-	-	-
Other	6,762,957	9,279,746	19,000	800,000	115,000	16,976,703	47,000
Total Estimated Financial Sources	\$ 168,608,014	\$ 65,826,436	\$ 9,231,231	\$ 800,000	\$ 19,997,619	\$ 264,463,300	\$ 37,133,535
Expenditures							
Administrative Services	\$ 3,082,319	\$ -	\$ -	\$ -	\$ -	\$ 3,082,319	\$ -
General Services	15,586,748	-	-	1,927,000	-	17,513,748	7,652,762
Community Development & Planning	23,123,492	13,857,343	-	950,000	27,514,540	65,445,375	-
Public Safety	28,846,477	9,678,653	-	-	-	38,525,130	-
Emergency Medical Services	19,890,148	-	-	200,000	-	20,090,148	-
Emergency Management	536,146	-	-	-	-	536,146	-
Judicial Services	20,402,715	625,554	-	35,000	-	21,063,269	-
Fiscal Services	3,167,587	3,140,323	-	35,000	-	6,342,910	-
Law Enforcement Services	49,469,804	2,117,526	-	-	-	51,587,330	-
Parks, Recreation & Tourism	-	16,923,469	-	2,200,000	-	19,123,469	-
Boards, Commissions & Others	13,706,801	102,680	-	-	-	13,809,481	-
Workers Compensation	-	-	-	-	-	-	2,131,000
Health and Dental	-	-	-	-	-	-	33,770,000
Capital Outlay	-	-	-	67,000,000	-	67,000,000	-
Principal Retirement	-	-	14,302,368	-	-	14,302,368	-
Interest and Fiscal Charges	-	-	3,230,806	-	-	3,230,806	-
	\$ 177,812,237	\$ 46,445,548	\$ 17,533,174	\$ 72,347,000	\$ 27,514,540	\$ 341,652,499	\$ 43,553,762
Excess (deficiency) of revenues over (under) expenditures	\$ (9,204,223)	\$ 19,380,888	\$ (8,301,943)	\$ (71,547,000)	\$ (7,516,921)	\$ (77,189,199)	\$ (6,420,227)
Other Financing Sources and Uses							
Sale of Property	\$ -	\$ -	\$ -	\$ 60,000,000	\$ -	\$ 60,000,000	\$ -
Capital Lease Issuance	-	-	-	7,000,000	-	7,000,000	-
Transfers In	13,335,000	1,709,784	9,814,765	4,547,000	-	29,406,549	5,728,739
Transfers Out	(8,272,791)	(26,891,380)	-	-	(389,280)	(35,553,451)	(581,837)
Total Other Sources (Uses)	\$ 5,062,209	\$ (25,181,596)	\$ 9,814,765	\$ 71,547,000	\$ (389,280)	\$ 60,853,098	\$ 5,146,902
Net Increase (Decrease) in Fund Balance	\$ (4,142,014)	\$ (5,800,708)	\$ 1,512,822	\$ -	\$ (7,906,201)	\$ (16,336,101)	\$ (1,273,325)
Fund Balance July 1	\$ 51,006,397	\$ 32,087,510	\$ 5,674,809	\$ (6,688,899)	\$ 21,610,725	\$ 103,690,542	\$ (3,410,229)
Reserved for Encumbrances	-	-	-	-	-	-	-
Fund Balance June 30	\$ 46,864,383	\$ 26,286,802	\$ 7,187,631	\$ (6,688,899)	\$ 13,704,524	\$ 87,354,441	\$ (4,683,554)

FY2020 Estimated Financial Sources
\$264.463 Million



FY2020 Estimated Expenditures
\$341.652 Million



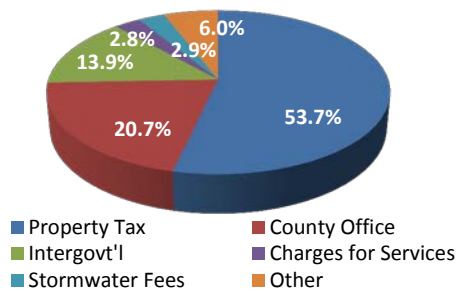
CONSOLIDATED FUND SUMMARY

FISCAL YEAR 2021

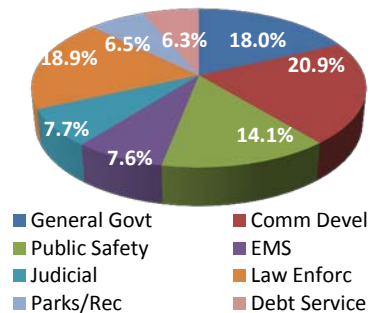
The following chart presents a consolidated summary for Fiscal Year 2021 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
Financial Sources							
Property Taxes	\$ 108,523,507	\$ 30,139,364	\$ 3,566,178	\$ -	\$ 4,585,749	\$ 146,814,798	\$ -
County Offices/Fees	36,476,881	20,242,189	-	-	-	56,719,070	-
Intergovernmental	24,491,469	7,799,619	5,812,121	-	-	38,103,209	50,000
Charges for Services	-	-	-	-	7,784,000	7,784,000	7,226,637
Premiums	-	-	-	-	-	-	30,193,706
Capital Projects Reserve	-	-	-	-	-	-	-
Stormwater Fees	-	-	-	-	7,943,519	7,943,519	-
Other	6,818,888	9,324,369	19,000	800,000	115,000	17,077,257	49,000
Total Estimated Financial Sources	\$ 176,310,745	\$ 67,505,541	\$ 9,397,299	\$ 800,000	\$ 20,428,268	\$ 274,441,853	\$ 37,519,343
Expenditures							
Administrative Services	\$ 3,100,972	\$ -	\$ -	\$ -	\$ -	\$ 3,100,972	\$ -
General Services	15,768,374	-	-	1,846,000	-	17,614,374	7,661,765
Community Development & Planning	23,160,075	13,857,343	-	950,000	21,498,969	59,466,387	-
Public Safety	29,763,422	9,891,120	-	-	-	39,654,542	-
Emergency Medical Services	20,995,707	-	-	300,000	-	21,295,707	-
Emergency Management	539,700	-	-	-	-	539,700	-
Judicial Services	20,796,270	641,164	-	35,000	-	21,472,434	-
Fiscal Services	3,188,070	2,755,754	-	35,000	-	5,978,824	-
Law Enforcement Services	50,933,154	2,118,138	-	150,000	-	53,201,292	-
Parks, Recreation & Tourism	-	17,277,996	-	850,000	-	18,127,996	-
Boards, Commissions & Others	16,325,487	102,680	-	-	-	16,428,167	-
Workers Compensation	-	-	-	-	-	-	2,140,000
Health and Dental	-	-	-	-	-	-	32,530,000
Capital Outlay	-	-	-	70,000,000	-	70,000,000	-
Principal Retirement	-	-	14,861,744	-	-	14,861,744	-
Interest and Fiscal Charges	-	-	2,916,117	-	-	2,916,117	-
	\$ 184,571,231	\$ 46,644,195	\$ 17,777,861	\$ 74,166,000	\$ 21,498,969	\$ 344,658,256	\$ 42,331,765
Excess (deficiency) of revenues over (under) expenditures	\$ (8,260,486)	\$ 20,861,346	\$ (8,380,562)	\$ (73,366,000)	\$ (1,070,701)	\$ (70,216,403)	\$ (4,812,422)
Other Financing Sources and Uses							
Sale of Property	\$ -	\$ -	\$ -	\$ 63,000,000	\$ -	\$ 63,000,000	\$ -
Capital Lease Issuance	-	-	-	7,000,000	-	7,000,000	-
Transfers In	12,476,750	1,709,784	10,058,708	3,366,000	-	27,611,242	5,905,267
Transfers Out	(8,458,518)	(24,710,115)	-	-	(746,215)	(33,914,848)	(601,661)
Total Other Sources (Uses)	\$ 4,018,232	\$ (23,000,331)	\$ 10,058,708	\$ 73,366,000	\$ (746,215)	\$ 63,696,394	\$ 5,303,606
Net Increase (Decrease) in Fund Balance	\$ (4,242,254)	\$ (2,138,985)	\$ 1,678,146	\$ -	\$ (1,816,916)	\$ (6,520,009)	\$ 491,184
Fund Balance July 1	\$ 46,864,383	\$ 17,092,586	\$ 7,187,631	\$ (6,688,899)	13,704,524	\$ 78,160,225	(4,683,554)
Reserved for Encumbrances	-	-	-	-	-	-	-
Fund Balance June 30	\$ 42,622,129	\$ 14,953,601	\$ 8,865,777	\$ (6,688,899)	\$ 11,887,608	\$ 71,640,216	\$ (4,192,370)

FY2021 Estimated Financial Sources
\$274.441 Million



FY2021 Estimated Expenditures
\$344.658 Million



GOVERNMENTAL FUNDS

The following graphs and charts represent a summary of the County's governmental funds, including revenue sources and expenditures on a comparative basis. The Governmental Funds of the County include the General Fund, Special Revenue Funds, the Debt Service Fund, and the Capital Projects Fund.

GENERAL FUND

FY2018-FY2021 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	GENERAL FUND			
	FY2018 ACTUAL	FY2019 ACTUAL *	FY2020 BUDGET	FY2021 BUDGET
Financial Sources				
Property Taxes	\$ 91,489,401	\$ 97,036,794	\$ 102,380,667	\$ 108,523,507
County Offices	34,679,124	34,676,396	35,922,437	36,476,881
Intergovernmental	20,461,617	21,272,609	23,541,953	24,491,469
Other	9,352,508	7,735,712	6,762,957	6,818,888
Total Estimated Financial Sources	\$ 155,982,650	\$ 160,721,511	\$ 168,608,014	\$ 176,310,745
Expenditures				
Administrative Services	\$ 2,699,417	\$ 2,910,534	\$ 3,082,319	\$ 3,100,972
General Services	14,348,811	14,854,988	15,586,748	15,768,374
Community Development & Planning	21,172,754	21,994,496	23,123,492	23,160,075
Public Safety	27,362,764	28,167,457	28,846,477	29,763,422
Emergency Medical Services	18,989,243	18,755,118	19,890,148	20,995,707
Emergency Management	-	204,421	536,146	539,700
Judicial Services	19,057,607	19,422,443	20,402,715	20,796,270
Fiscal Services	3,016,674	3,111,092	3,167,587	3,188,070
Law Enforcement Services	45,916,721	46,779,785	49,469,804	50,933,154
Boards, Commissions & Others	4,937,357	7,809,367	13,706,801	16,325,487
Capital Outlay	-	-	-	-
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	\$ 157,501,348	\$ 164,009,701	\$ 177,812,237	\$ 184,571,231
Excess (deficiency) of revenues over (under) expenditures	\$ (1,518,698)	\$ (3,288,190)	\$ (9,204,223)	\$ (8,260,486)
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-
Proceeds of land held for resale	-	-	-	-
Transfers In	9,642,860	9,962,923	13,335,000	12,476,750
Transfers out	(6,534,499)	(7,811,011)	(8,272,791)	(8,458,518)
Total Other Sources (Uses)	\$ 3,108,361	\$ 2,151,912	\$ 5,062,209	\$ 4,018,232
Net Increase (Decrease) in Fund Balance	\$ 1,589,663	\$ (1,136,278)	\$ (4,142,014)	\$ (4,242,254)
Fund Balance July 1	\$ 50,553,012	\$ 52,142,675	\$ 51,006,397	\$ 46,864,383
Fund Balance June 30	\$ 52,142,675	\$ 51,006,397	\$ 46,864,383	\$ 42,622,129

* FY2019 actual revenues/expenditures are unaudited as of the printing date of this document.

The General Fund operating and capital budget for the two-year period of FY2020 and FY2021 totals \$379,114,777. The General Fund operating budget for FY2020 (including salaries, operating, contractual and capital line items) totals \$186,085,028. This represents an increase of \$11,900,136 or 6.39% from the FY2019 budget. The General Fund operating budget for FY2021 (including salaries, operating, contractual, and capital line items) totals \$193,029,749. This represents an increase of \$6,944,721 or 3.73% from FY2020. The increase is attributed to salary adjustments and funding for various departmental expansions.

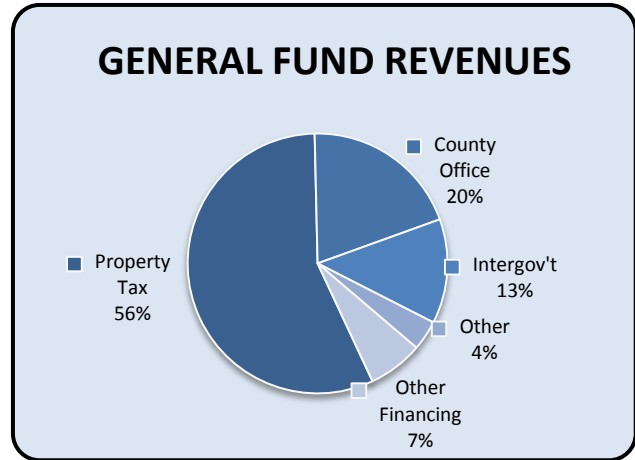
GENERAL FUND REVENUES

General Fund revenues in FY2020 are projected to be \$181,943,014. Revenues in FY2021 are projected to be \$188,787,495. Revenues are separated into five major categories: property tax, county office revenue, intergovernmental revenue, other revenue, and other financing sources.

Property Tax

Property tax revenue is expected to be \$102,380,667 for FY2020 and \$108,523,507 for FY2021. Property taxes are the County’s largest single revenue source, comprising 56% of all General Fund revenues. Budgeted net collections for FY2020 are based on \$2.38 billion estimated assessed valuation and a 98% collection rate. Budgeted net collections for FY2021 are based on \$2.45 billion estimated assessed valuation and a 98% collection rate.

The tax millage for the General Fund will be 41.8 mills in FY2020 and FY2021. The tax levy on a piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Tax Services Division using a variety of factors such as size, condition, location, and recent selling prices of comparable properties. Assessment ratio is a percentage which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%; commercial properties and personal motor vehicles at 6%; personal property, industrial, and utilities at 10.5%.

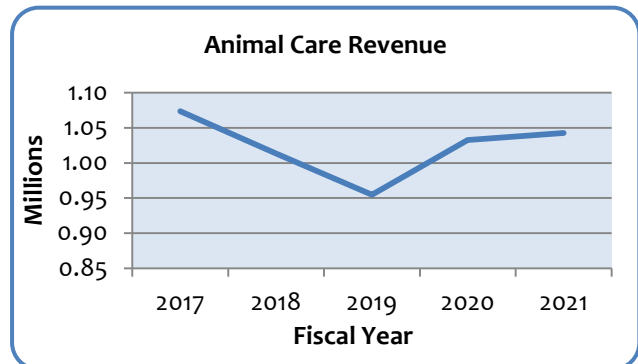


County Office Revenue

County Office Revenue represents the second largest revenue source for the County, comprising 20% of all General Fund revenues. This category of revenue includes fees and fines collected by various County offices. Some of the most significant sources are from the Animal Care Services Division, Magistrate offices, Code Enforcement, Register of Deeds, Clerk of Court, and Emergency Medical Services.

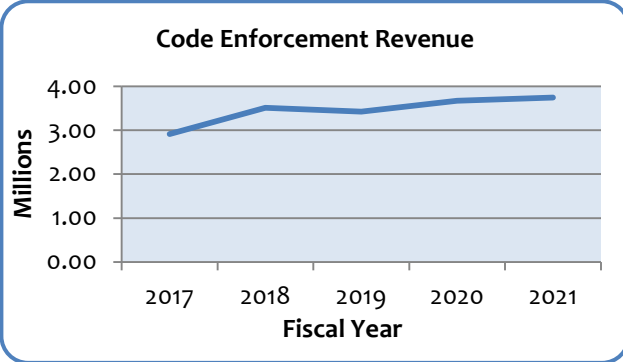
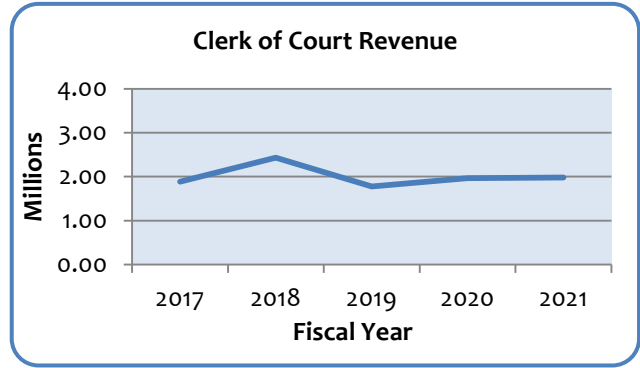
Animal Care Revenue

Animal Care revenue is derived from animal intake and reclaim fees, retail sales, and adoption fees. Revenue for Animal Care is projected to be \$1.03 million for FY2020 and \$1.04 million for FY2021. The FY2020 projection is 8.01% greater than the FY2019 actual revenue of \$0.954 million. Projections for the biennium are based on historical trends.



Clerk of Court Fines and Fees

Revenue from fines and fees collected by the elected office of Clerk of Court are also a major source of County Office revenue. Clerk of Court revenue is projected to be \$1.97 million for FY2020 and \$1.99 million for FY2021. The projection for FY2020 is 10.82% greater than the FY2019 actual revenue of \$1.77 million. Projections for the biennium are based on historical trends from previous years.

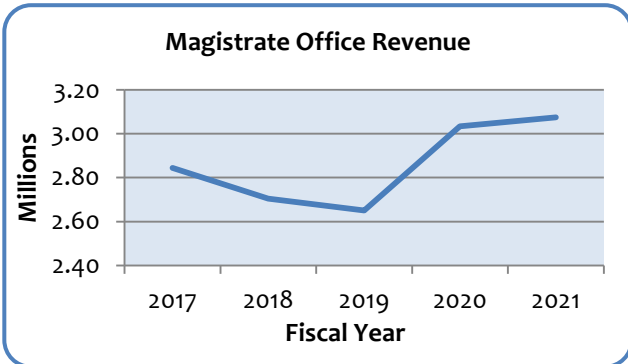
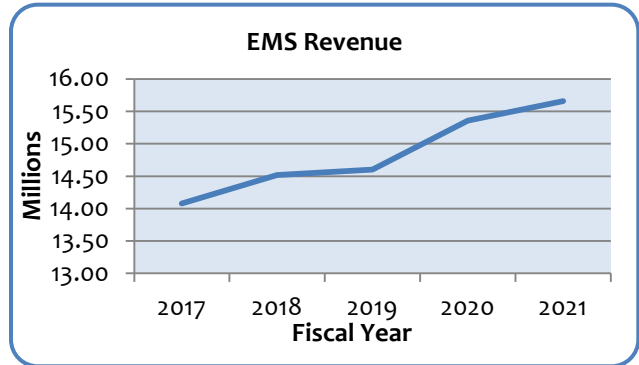


Code Enforcement Revenue

Code Enforcement Revenue from fees for building permits and inspections is projected to be approximately \$3.67 million for FY2020 and \$3.75 million for FY2021. In FY2009, revenue for departments related to property development experienced a sharp decline due to the economic challenges facing the nation in the building industry. Since FY2011, code enforcement revenue has been increasing steadily.

Emergency Medical Services Revenue

County Office revenue for Emergency Medical Services is projected to be \$15.36 million by FY2020 and \$15.66 million by FY2021. EMS revenue increased substantially in FY2003, due to the County adoption of the national fee schedule, which was an increase from the County’s previous fee schedule. The County also experienced another substantial increase in revenue in FY2005 due to contracting certain billing services with a management and consultant firm. Projections for the future are based on the current fee schedule and billing services.

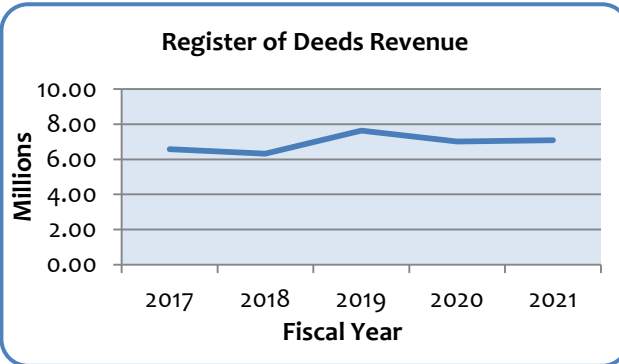
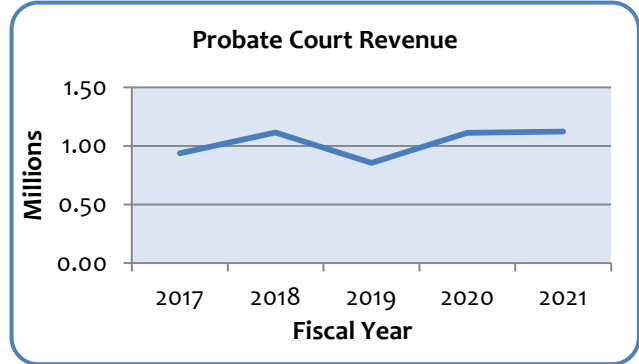


Magistrate Office Fines and Fees

Revenue for Magistrate Office Fines and Fees is projected to be \$3.03 million for FY2020 and \$3.08 million for FY2021. The FY2020 projection of magistrate office revenue is 14.4% greater than the FY2019 actual revenue of \$2.65 million. Revenue peaked in FY2002 at \$4.5 million and declined since then due to two main factors. First, the magistrate offices experienced a reduction of cases disposed due to less traffic tickets. Second, the magistrate offices are using alternative sentencing more. Current projections for future years include a very flat growth factor.

Probate Court Revenue

Probate Court revenue is projected to be \$1.11 million for FY2020 and \$1.12 million in FY2021. Probate Court revenue is derived from fees collected by the Probate court regarding wills and estates and guardianships, as well as fees collected regarding marriage licenses. Projections for the biennium are based on historical trends from previous years.

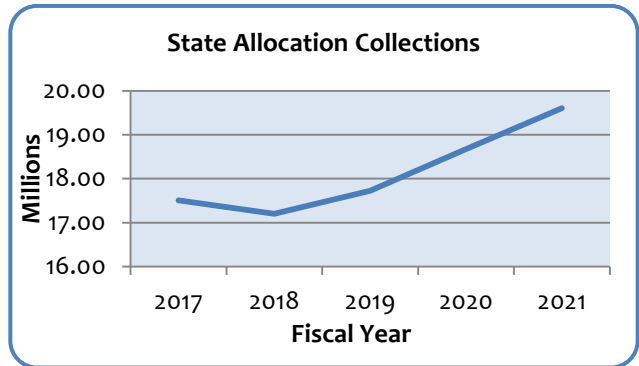


Register of Deeds Revenue

County Office revenue for the Register of Deeds Office is also a major source of revenue for the General Fund. This office experienced a sharp decline in revenue beginning in FY2009 due to the weakened building industry and less property development. However, revenues have steadily increased since FY2011. Register of Deeds revenue is projected to be \$7.02 million by FY2020 and \$7.09 million in FY2021.

Intergovernmental Revenue

Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 13% of General Fund current revenue. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest source is the State Aid to Subdivision, distributed quarterly from the Local Government Fund and funded by a transfer of state general fund revenues. Counties receive 83.278% and municipalities receive 16.722% of the distribution. Greenville County's portion of the fund decreased substantially in FY2008 due to the economy and its effect on state revenue.



Other Revenue

Other revenue includes interest earnings, rent and fees charged to various entities and accounts for 4% of General Fund current revenue. Interest income and cable franchise fees are the major parts of the revenue category.

Other Financing Sources

Interfund transfers from other sources to the General Fund total \$13,335,000 for FY2020 and \$12,476,750 for FY2021. The budget includes transfers from special revenue funds, such as the Road Program, Infrastructure Bank, and Hospitality Tax, and from the workers compensation internal service fund. Other financing sources account for 7% of the General Fund revenue.

GENERAL FUND APPROPRIATIONS

Total general fund appropriations for FY2020 are \$177,812,237 (exclusive of \$8,272,791 for interfund transfers). General fund appropriations for FY2021 are \$184,571,231 (exclusive of \$8,458,518 for interfund transfers). Funding and staffing at these levels allow for a continuation of current services, plus enhancements as noted in the individual department summaries of the General Fund Section.

Personnel Services

Personnel Services (wages, salaries, pensions, and benefits) represent the largest single category of expenditures in the budget and are generally the predominant expense of the department budgets. The General Fund personnel services budget (including salaries and related costs falling under employee benefits) for FY2020 total \$145,277,343 and equates to 81.7% of the General Fund operating budget. Employee benefits account for \$43,893,241 and are included in departmental accounts. The personnel services budget for FY2021 totals \$150,785,819 and equates to 81.7% of the General Fund operating budget. Employee benefits for FY2021 account for \$46,063,897 of the total personnel services budget.

Operating Expenses and Contractual Charges

Operating Expenses for the General Fund for FY2020 total \$28,743,645. Operating expenses for FY2021 total \$30,160,685. Any increases from previous years are attributable to the provision for enhancement packages for various departments. General Fund contractual charges total \$3,578,436 for FY2020 and \$3,426,914 for FY2021.

Capital Outlay

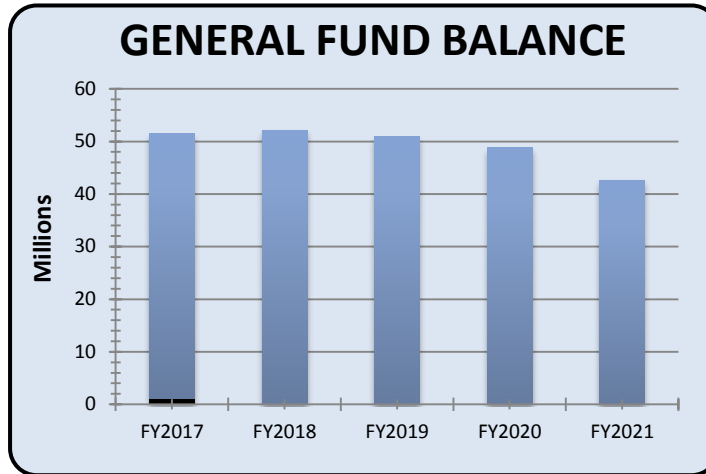
Capital outlay is defined as one-time expenditures exceeding \$5,000 but less than \$100,000 that result in the replacement or addition of a fixed asset. The General Fund Capital Line Item budget totals \$212,813 for FY2020 and \$197,813 for FY2021. These capital items will have no direct impact on future operating budgets, with the impact of maintenance costs absorbed through redirection of a portion of the capital funds programmed in the five year financial forecast. All other capital requirements are funded and approved through the Capital Improvement Program that is presented simultaneously to County Council with the budget. Detailed explanations of capital projects within the Capital Improvement Program can be found in the Capital Projects section of this document.

Other Financing Uses

Other Financing Uses for the General Fund total \$8,272,791 for FY2020 and \$8,458,518 for FY2021. Transfers to other funds include funding for master lease debt service, health insurance internal service fund, and matching funds for grants. In accordance with the County's Financial Policies, general fund transfers have been made only as payments for the intended support of specific programs or services.

FUND BALANCE FOR GENERAL FUND

The fund balance for the General Fund as of June 30, 2018 was \$52,142,675. The fund balance for June 30, 2019 (unaudited) is \$51,006,397. As of June 30, 2020, the fund balance for the General Fund is projected at \$46,864,383. As of June 30, 2021, the fund balance for the General Fund is projected at \$42,622,179.



COMPREHENSIVE LONG RANGE FINANCIAL OUTLOOK

The County uses a long-range financial outlook to provide a forward-looking view of the General Fund operating budget. This outlook allows County officials and others to evaluate the long-term sustainability of the biennium operating budget. In addition, it provides a starting point for future decision-making regarding the budget by identifying the balance between potential spending needs and projected revenue stock.

The long-range financial forecast provides a key tool for financial planning. The County, as part of its business plan, uses a variety of efforts, such as streamlining and cost-benefit analysis of services and programs in an effort to increase its fund balance for future use, thereby, eliminating the need for a tax increase. The intent of this financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves in revenue declines.

The County will maintain its no tax increase pledge through the biennium. Currently, the projections for the General Fund continue to show strong balances. The County is committed to maintaining fund balance at a level above 25% of current operating revenue in accordance with its financial policies. The following chart outlines the County’s forecast of General Fund revenues and expenditures through FY2023.

GENERAL FUND PROJECTION

	FY2017 ACTUAL	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 BUDGET	FY2021 BUDGET	FY2022 PROJECTED	FY2023 PROJECTED
BEGINNING FUND BALANCE	\$ 55,138,774	\$ 50,553,012	\$ 52,142,675	\$ 51,006,397	\$ 46,864,383	\$ 42,622,129	\$ 44,860,629
REVENUES							
Property Tax	\$ 87,469,798	\$ 91,489,401	\$ 97,036,794	\$ 102,380,667	\$ 108,523,507	\$ 115,034,917	\$ 121,937,012
County Office Revenue	33,552,714	34,679,124	34,676,413	35,922,437	36,476,881	37,571,187	38,698,323
Intergovernmental	20,796,538	20,461,617	21,272,591	23,541,953	24,491,469	25,226,213	25,982,999
Other	6,183,575	9,352,508	7,735,712	6,762,957	6,818,888	6,955,266	7,094,371
Total Revenues	\$ 148,002,625	\$ 155,982,650	\$ 160,721,510	\$ 168,608,014	\$ 176,310,745	\$ 184,787,584	\$ 193,712,706
OTHER FINANCING SOURCES							
Transfers In from Other Funds	6,075,796	9,642,860	9,962,923	13,335,000	12,476,750	12,536,285	12,597,011
TOTAL REVENUE AND SOURCES	\$ 154,078,421	\$ 165,625,510	\$ 170,684,433	\$ 181,943,014	\$ 188,787,495	\$ 197,323,869	\$ 206,309,717
EXPENDITURES							
Salaries	\$ 90,200,405	\$ 93,102,450	\$ 94,918,156	\$ 101,384,102	\$ 104,721,922	\$ 104,721,922	\$ 104,721,922
Benefits	36,347,361	38,575,384	39,646,452	43,893,241	46,063,897	46,240,347	46,418,562
Operating	22,448,828	22,090,578	26,014,554	28,743,645	30,160,685	30,160,685	30,160,685
Contractual	3,589,586	3,515,789	2,834,606	3,578,436	3,426,914	3,426,914	3,426,914
Capital	182,859	217,147	595,932	212,813	197,813	25,000	25,000
TOTAL RECURRING EXPENDITURES	\$ 152,769,039	\$ 157,501,348	\$ 164,009,700	\$ 177,812,237	\$ 184,571,231	\$ 184,574,868	\$ 184,753,083
OTHER FINANCING SOURCES - NonRecurring							
Transfers Out to Other Funds	6,750,314	6,534,499	7,811,011	8,272,791	8,458,518	10,510,501	10,676,026
Gain on Sale of General Capital Assets	855,170	-	-	-	-	-	-
TOTAL EXPENDITURE AND USES	159,519,353	164,035,847	171,820,711	186,085,028	193,029,749	195,085,369	195,429,109
EXCESS (DEFICIT)	(5,440,932)	1,589,663	(1,136,278)	(4,142,014)	(4,242,254)	2,238,500	10,880,608
ENDING FUND BALANCE	\$ 50,553,012	\$ 52,142,675	\$ 51,006,397	\$ 46,864,383	\$ 42,622,129	\$ 44,860,629	\$ 55,741,237

*FY2019 actual revenues/expenditures are unaudited as of the printing date of this document.

SPECIAL REVENUE FUNDS

The Special Revenue Funds in this budget document include State Accommodations Tax, Local Accommodations Tax, E-911, Hospitality Tax, Infrastructure Bank, Medical Charities, Road Paving, Parks, Recreation and Tourism, Public Safety Interoperable Communications, and Victim's Rights. There are many types of other special revenue programs that are approved throughout the year, but these are required to have individual County Council approval during the biennium budget process. A more detailed explanation of each fund is presented in the Special Revenue Section of this document.

FY2018-FY2021 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	SPECIAL REVENUE FUNDS			
	FY2018 ACTUAL	FY2019 ACTUAL *	FY2020 BUDGET	FY2021 BUDGET
Financial Sources				
Property Taxes	\$ 25,374,675	\$ 26,008,925	\$ 28,762,146	\$ 30,139,364
Intergovernmental	5,254,844	5,696,742	7,775,720	7,799,619
Fees	18,414,688	21,120,620	20,008,824	20,242,189
Other	9,986,310	10,494,766	9,279,746	9,324,369
Total Estimated Financial Sources	\$ 59,030,517	\$ 63,321,053	\$ 65,826,436	\$ 67,505,541
Expenditures				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Community Development and Planning	7,274,002	11,969,951	13,857,343	13,857,343
Public Safety	7,677,683	8,604,334	9,678,653	9,891,120
Emergency Medical Services	-	-	-	-
Judicial Services	555,316	526,130	625,554	641,164
Fiscal Services	-	-	-	-
Law Enforcement Services	2,059,460	2,238,808	3,140,323	2,755,754
Parks, Recreation & Tourism	14,557,037	15,546,969	16,923,469	17,277,996
Boards, Commissions & Others	1,822,239	2,338,020	2,117,526	2,118,138
Capital Outlay	1,724,672	1,686,332	102,680	102,680
Interest and Fiscal Charges	-	-	-	-
Principal Retirement	-	-	-	-
Total Expenditures	\$ 35,670,409	\$ 42,910,544	\$ 46,445,548	\$ 46,644,195
Excess(deficiency) of revenues over(under) expenditures	\$ 23,360,108	\$ 20,410,509	\$ 19,380,888	\$ 20,861,346
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Proceeds	-	-	-	-
Transfers In	8,484,784	8,134,784	1,709,784	1,709,784
Transfers Out	(30,021,745)	(29,779,078)	(26,891,380)	(24,710,115)
Total Other Sources (Uses)	\$ (21,536,961)	\$ (21,644,294)	\$ (25,181,596)	\$ (23,000,331)
Net Increase (Decrease) in Fund Balance	\$ 1,823,147	\$ (1,233,785)	\$ (5,800,708)	\$ (2,138,985)
Fund Balance July 1	\$ 31,498,148	\$ 33,321,295	\$ 32,087,510	\$ 17,092,586
Reserved for Encumbrances				
Fund Balance - June 30	\$ 33,321,295	\$ 32,087,510	\$ 26,286,802	\$ 14,953,601
Reserves:				
Reserved for Encumbrances	\$ -	\$ -	\$ 9,194,216	\$ -
Unreserved Fund Balance	33,321,295	32,087,510	17,092,586	14,953,601

* FY2019 actual revenues/expenditures are unaudited as of the printing date of this document.

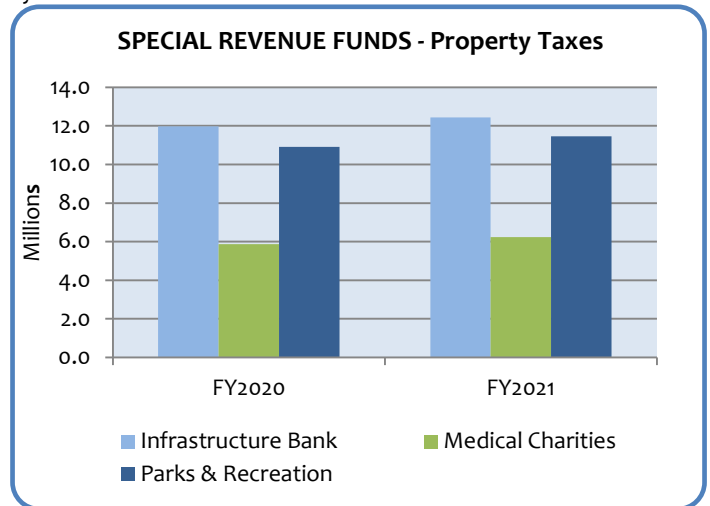
SPECIAL REVENUE FUNDS – REVENUE

Revenues for the selected special revenue funds presented in this document are projected to be \$65,826,436 for FY2020 and \$67,505,541 for FY2021. Revenue comes from three major categories: property taxes, Intergovernmental revenue, and other.

Property Taxes

The majority of taxes for the Selected Special Revenue Funds come from the property tax category. Property taxes will provide 44.2% of revenue for Special Revenue Funds. The following Special Revenue Funds derive a portion of their revenue from property taxes:

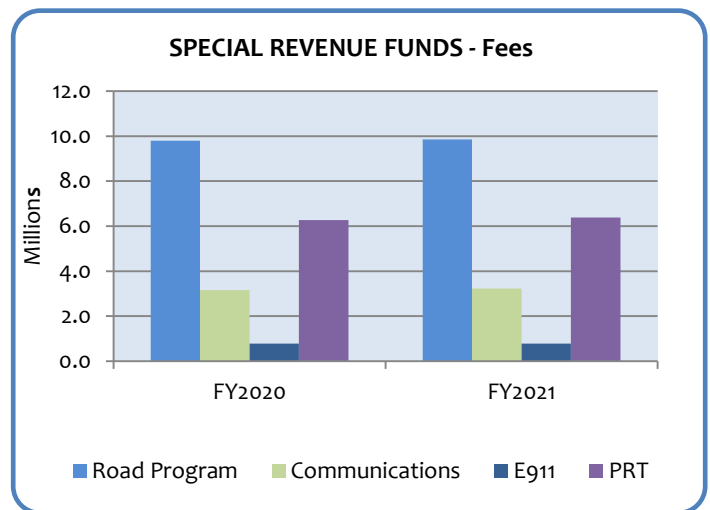
- Property taxes provide 99.4% of Infrastructure Bank revenue. Infrastructure bank revenues are derived from fee-in-lieu-tax payments made by companies as a result of transactions between the County and new industry.
- Property taxes provide 95.9% of Medical Charities revenue. This revenue is derived from 2.4 mills levied on all taxable property for the purpose of the Charity Hospitalization Fund.
- Property taxes provide 62.8% of Parks, Recreation, and Tourism revenue. This revenue is derived from 4.5 mills levied on all taxable property for the Parks, Recreation, and Tourism Fund.



Revenues from Fees

Fees collected for the Selected Special Revenue Funds will be \$20,008,824 for FY2020 and \$20,242,189 for FY2021. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:

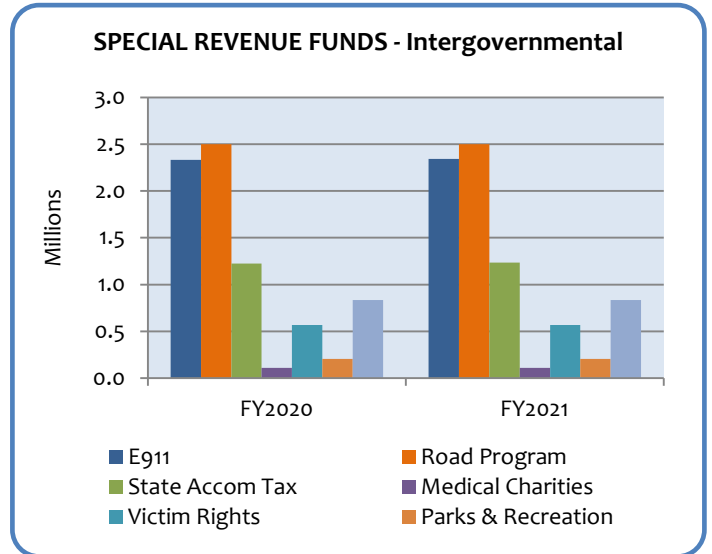
- This source comprises 79.7% of the Road Program revenue. This revenue is derived from the road maintenance fee that is charged to the owners of every vehicle required to be registered and licensed in Greenville County by the South Carolina Department of Revenue.
- Fees provide 100% of Public Safety Interoperable Communications revenue. This revenue is derived from a fee that is imposed on each parcel of real property located in Greenville County.
- This source provides 24.5% of E911 revenue, which comes from a tariff placed on the phone lines of Greenville residents and businesses for the support and operations of the local E-911 office.
- This source comprises fees that are charged by the Parks, Recreation, and Tourism Division and provides for 36.1% of revenue for the fund.



Intergovernmental Revenues

Intergovernmental revenues for the selected Special Revenue Funds will be \$7,775,720 for FY2020 and \$7,799,619 for FY2021. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:

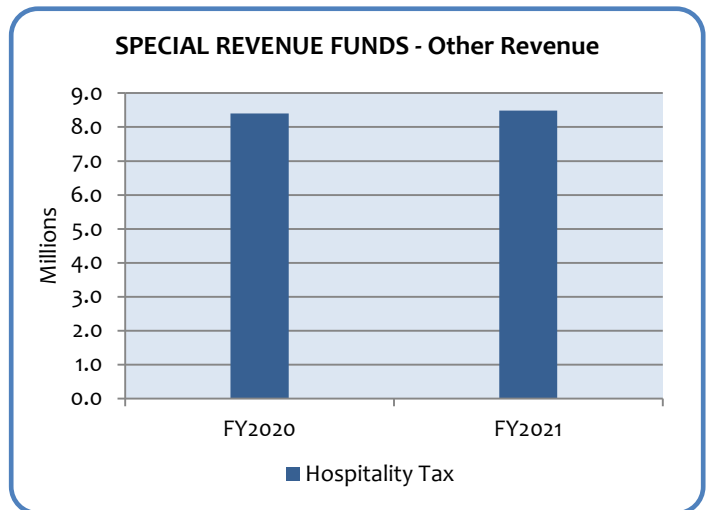
- Intergovernmental revenues comprise 73.3% of E911 revenue, which comes from the State of South Carolina.
- Intergovernmental revenues comprise 20.3% of Road Program revenue.
- Intergovernmental revenues for Medical Charities (1.8%) and Parks, Recreation and Tourism (1.2%) are the portion of state-shared revenue allocated for these funds.
- Intergovernmental revenue provides 100% of Victim’s Rights revenue. The revenue for the Victim Rights Funds comes from the State of South Carolina for the exclusive funding of victim services, provided for by state law.
- Intergovernmental revenue provides 100% of State and Local Accommodations Tax revenue.



Other Revenue

The Other Revenue category for the selected Special Revenue Funds comprises 14.0% of total revenue.

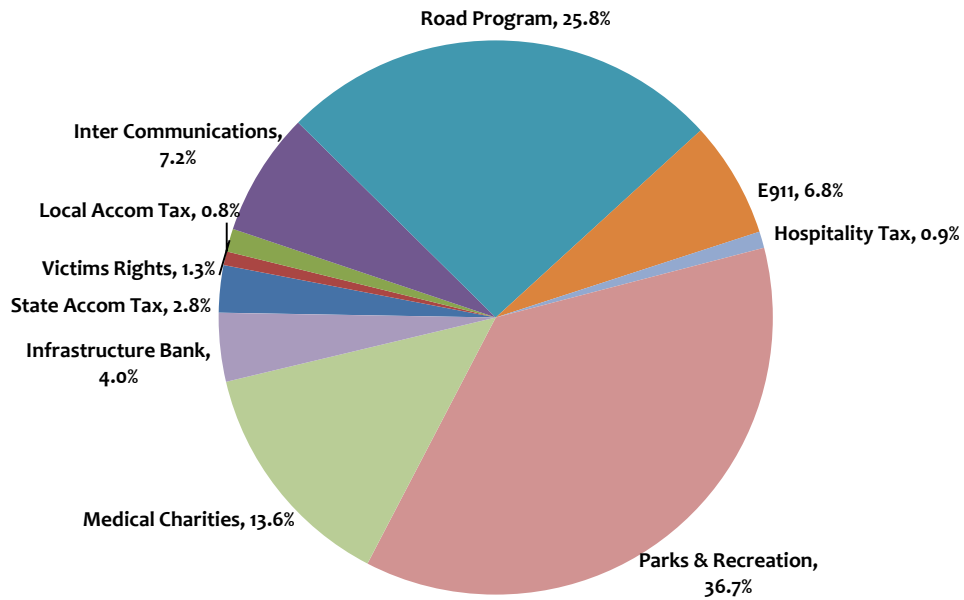
- This source provides 100% of Hospitality Tax revenue. Greenville County charges a hospitality tax to all establishments which sell prepared meals and beverages located in the unincorporated areas of Greenville County.
- This source also provides interest and/or miscellaneous revenues collected through the Infrastructure Bank, Medical Charities, E911, and Road Program.



SPECIAL REVENUE FUNDS – APPROPRIATIONS

Total appropriations for the selected Special Revenue Funds total \$46,445,548 for FY2020 and \$46,644,195 for FY2021. Appropriations are directly related to the funding of each individual special revenue fund. The Special Revenue Funds section of this document provides a more detailed explanation of appropriations for each individual fund.

Special Revenue Fund Appropriations



SPECIAL REVENUE FUNDS – OTHER FINANCING SOURCES/USES

These selected Special Revenue Funds include the following Other Financing Sources/Uses:

Sources

- The budget includes a transfer in the amount of \$1,709,784 from the Hospitality Tax Special Revenue Fund to the Parks, Recreation, and Tourism Special Revenue Fund for both fiscal years.

Uses

- There will be a transfer in both years of the biennium from the Hospitality Tax Special Revenue Fund to the General Fund to fund a portion of public safety related expenditures in accordance with the hospitality tax ordinance. The transfer will be in the amount of \$2,835,000 in FY2020 and \$2,976,750 in FY2021.
- There will be a transfer from the Hospitality Tax Special Revenue Fund to Debt Service in the amount of \$3,794,675 in FY2020 and \$3,800,650 in FY2021.
- There will also be a transfer from the Hospitality Tax Special Revenue Fund to the Parks, Recreation, and Tourism Fund in the amount of \$1,709,784 for both fiscal years for tourism-related projects for both years of the biennium.
- A total of \$2.8 million in both years of the biennium will be transferred from the Road Program Special Revenue Fund. A total of \$2 million will be transferred to the General Fund and \$800,000 to fund a portion of public works related expenditures and capital projects.
- From the Infrastructure Bank Special Revenue Fund, there will be a transfer of \$1,640,646 in FY2020 and \$1,621,060 in FY2021 to the Debt Service Fund to assist with debt payments on bond issues for road paving.
- From the Infrastructure Bank Special Revenue Fund, there will be a transfer of \$2,347,000 in FY2020 and \$2,516,000 in FY2021 to the Capital Projects Funds for related capital projects.
- There will be a transfer from the Parks, Recreation, and Tourism Fund to the Capital Projects Fund for \$2,200,00 and to the Debt Service Fund for \$1,170,678 in FY2020. For FY2021, there will be a transfer of \$850,000 to the Capital Projects Fund and \$946,930 to the Debt Service Fund
- There will be a transfer from the E911 Special Revenue Fund (\$27,279 in FY2020 and \$33,887 in FY2021) and from the Parks, Recreation and Tourism Fund (\$366,318 in FY2020 and \$455,054 in FY2021) to the Health and Dental Internal Service Fund for related health insurance costs.

DEBT SERVICE FUND

The Debt Service Fund reports current financial resources restructured for the payment of principal and interest for long-term debt. The following chart shows the estimated financial sources and uses for the Debt Service Fund. A more detailed explanation of the Debt Service Fund is presented in the Debt Service Fund Section of this document.

FY2018-FY2021 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	DEBT SERVICE FUND			
	FY2018 ACTUAL	FY2019 ACTUAL *	FY2020 BUDGET	FY2021 BUDGET
Financial Sources				
Property Taxes	\$ 4,520,916	\$ 4,184,428	\$ 3,396,360	\$ 3,566,178
County Offices	-	-	-	-
Intergovernmental	7,878,311	7,430,656	5,815,871	5,812,121
Other	41,798	79,442	19,000	19,000
Total Estimated Financial Sources	\$ 12,441,025	\$ 11,694,526	\$ 9,231,231	\$ 9,397,299
Expenditures				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Community Development and Planning	-	-	-	-
Public Safety	-	-	-	-
Emergency Medical Services	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Parks, Recreation & Tourism	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	17,911,195	17,136,338	14,302,368	14,861,744
Interest and Fiscal Charges	4,173,166	3,796,561	3,230,806	2,916,117
Total Expenditures	\$ 22,084,361	\$ 20,932,899	\$ 17,533,174	\$ 17,777,861
Excess (deficiency) of revenues over(under) expenditures	\$ (9,643,336)	\$ (9,238,373)	\$ (8,301,943)	\$ (8,380,562)
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
Bonded Issuances/Premiums/Discounts	-	-	-	-
Transfers In	10,374,000	10,370,446	9,814,765	10,058,708
Transfers Out	-	-	-	-
Total Other Sources (Uses)	\$ 10,374,000	\$ 10,370,446	\$ 9,814,765	\$ 10,058,708
Net Increase (Decrease) in Fund Balance	\$ 730,664	\$ 1,132,073	\$ 1,512,822	\$ 1,678,146
Fund Balance July 1	\$ 3,812,072	\$ 4,542,736	\$ 5,674,809	\$ 7,187,631
Fund Balance June 30	\$ 4,542,736	\$ 5,674,809	\$ 7,187,631	\$ 8,865,777

* FY2019 actual revenues/expenditures are unaudited as of the printing date of this document.

CAPITAL PROJECTS FUND

The FY2020-FY2024 Capital Improvement Plan projects total \$230.828 million. The FY2020 Capital Improvement Program budget totals \$88.805 million. The Capital Projects Fund reports those resources restricted for the acquisition and construction of major capital projects except those financed by the Enterprise and Internal Service Funds. For FY2020, the Capital Projects Fund totals \$72.347 million. The remaining \$16.458 million is financed by the County’s two enterprise funds: solid waste and stormwater, and the road program special revenue fund. The FY2021 Capital Improvement Program budget totals \$90.244 million. Of this total, \$74.166 million is reported through the Capital Projects Fund. The remaining \$16.078 million is financed by the County’s enterprise funds and the road program special revenue fund. Major projects and initiatives in the Capital Improvement Plan for both fiscal years include infrastructure improvements in the area of road maintenance and drainage improvements, technological improvements, and facility improvements. Funding sources, as detailed in the Plan, vary depending on each project’s nature.

FY2018-FY2021 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	CAPITAL PROJECTS			
	FY2018 ACTUAL	FY2019 ACTUAL *	FY2020 BUDGET	FY2021 BUDGET
Financial Sources				
Property Taxes	\$ -	\$ -	\$ -	\$ -
County Offices	-	-	-	-
Capital Projects Reserve	-	-	-	-
Intergovernmental	-	-	-	-
Other	607,268	1,280,917	800,000	800,000
Total Estimated Financial Sources	\$ 607,268	\$ 1,280,917	\$ 800,000	\$ 800,000
Expenditures				
Administrative Services	\$ 16,000	\$ 3,046	\$ -	\$ -
General Services	2,308,475	1,827,908	1,927,000	1,846,000
Community Development & Planning	86,948	1,665,402	950,000	950,000
Public Safety	-	-	-	-
Emergency Medical Services	-	-	200,000	300,000
Judicial Services	11,068	3,948	35,000	35,000
Fiscal Services	-	-	35,000	35,000
Law Enforcement Services	-	-	-	150,000
Parks, Recreation & Tourism	302,322	341,483	2,200,000	850,000
Boards, Commissions & Others	-	-	-	-
Capital Outlay	7,031,716	13,163,996	67,000,000	70,000,000
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
	\$ 9,756,529	\$ 17,005,783	\$ 72,347,000	\$ 74,166,000
Excess (deficiency) of revenues over(under) expenditures	\$ (9,149,261)	\$ (15,724,866)	\$ (71,547,000)	\$ (73,366,000)
Other Financing Sources and Uses				
Sale of Property/Bond Issuance	-	-	60,000,000	63,000,000
Capital Lease Issuance	4,000,000	4,000,000	7,000,000	7,000,000
Transfers In	4,750,000	5,111,898	4,547,000	3,366,000
Transfers Out	-	-	-	-
Revenue from Donations	-	-	-	-
Total Other Sources (Uses)	\$ 8,750,000	\$ 9,111,898	\$ 71,547,000	\$ 73,366,000
Net Increase (Decrease) in Fund Balance	\$ (399,261)	\$ (6,612,968)	\$ -	\$ -
Fund Balance July 1	\$ 323,330	\$ (75,931)	\$ (6,688,899)	\$ (6,688,899)
Fund Balance June 30	\$ (75,931)	\$ (6,688,899)	\$ (6,688,899)	\$ (6,688,899)

* FY2019 actual revenues/expenditures are unaudited as of the printing date of this document.

PROPRIETARY FUNDS

The following charts present a summary of the County's Proprietary funds, including revenue sources and expenditure types on a comparative basis. The Proprietary Funds of the County include the Internal Service Funds and Enterprise Funds.

INTERNAL SERVICE FUNDS

The Internal Service Fund includes three departments: Fleet Management, Health and Dental Insurance, and Workers Compensation.

FY2018-FY2021 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	TOTAL INTERNAL SERVICE FUNDS			
	FY2018 ACTUAL	FY2019 ACTUAL *	FY2020 BUDGET	FY2021 BUDGET
Financial Sources				
Intergovernmental	\$ 48,428	\$ -	\$ 50,000	\$ 50,000
Charges for Services	6,817,181	6,814,884	7,154,194	7,226,637
Premiums	29,797,462	29,205,406	29,882,341	30,193,706
Other	54,848	149,439	47,000	49,000
Total Estimated Financial Sources	\$ 36,717,919	\$ 36,169,729	\$ 37,133,535	\$ 37,519,343
Expenses				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	6,666,596	6,771,230	7,652,762	7,661,765
Community Development & Planning	-	-	-	-
Public Safety	-	-	-	-
Emergency Medical Services	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Parks, Recreation & Tourism	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Workers Compensation	1,213,349	2,326,489	2,131,000	2,140,000
Health and Dental	34,690,299	30,338,702	33,770,000	32,530,000
	\$ 42,570,244	\$ 39,436,421	\$ 43,553,762	\$ 42,331,765
Excess(deficiency) of revenues over(under) expenses	\$ (5,852,325)	\$ (3,266,692)	\$ (6,420,227)	\$ (4,812,422)
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
State Conservation Loan	-	-	-	-
Transfers In	4,422,734	5,450,890	5,728,739	5,905,267
Transfers Out	(559,532)	(570,818)	(581,837)	(601,661)
Total Other Sources (Uses)	3,863,202	4,880,072	5,146,902	5,303,606
Net Increase (Decrease)in Net Assets	\$ (1,989,123)	\$ 1,613,380	\$ (1,273,325)	\$ 491,184
Fund Balance - Beginning	\$ (3,034,486)	\$ (5,023,609)	\$ (3,410,229)	\$ (4,683,554)
Fund Balance - Ending	\$ (5,023,609)	\$ (3,410,229)	\$ (4,683,554)	\$ (4,192,370)

* FY2019 actual revenues/expenditures are unaudited as of the printing date of this document.

ENTERPRISE FUNDS

Greenville County has two Enterprise funds: Solid Waste and Stormwater Management. The Stormwater Management Enterprise Fund is comprised of three divisions: Floodplain Management Division, Land Development Division, and the Soil and Water Division.

Current revenue for the Solid Waste Enterprise Fund is derived from three major source categories: tipping fees, property tax, and other revenue. Solid Waste revenue is anticipated to be \$12,052,749 in FY2020 and \$12,404,749 in FY2021. The property tax millage for Solid Waste will be 1.8 mills. Revenue for the Stormwater Enterprise Fund is derived from a stormwater fee and other revenue and is estimated to be \$7,944,870 in FY2020 and \$8,023,519 in FY2021. Enterprise Fund expenditures for Solid Waste total \$15,571,656 in FY2020 and \$9,832,907 in FY2021. Solid Waste expenditures are classified as: landfill operations, convenience center operations, recycling and post closure activities. Expenditures for the Stormwater Enterprise Fund total \$11,942,884 for FY2020 and \$11,666,062 in FY2021.

FY2018-FY2021 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	TOTAL ENTERPRISE FUNDS			
	FY2018 ACTUAL	FY2019 ACTUAL *	FY2020 BUDGET	FY2021 BUDGET
Financial Sources				
Property Taxes	\$ 4,069,302	\$ 4,307,904	\$ 4,366,749	\$ 4,585,749
Charges for Services	6,941,774	6,892,895	7,651,000	7,784,000
Stormwater Fees	7,757,234	7,850,803	7,864,870	7,943,519
Other	176,283	250,904	115,000	115,000
Total Estimated Financial Sources	\$ 18,944,593	\$ 19,302,506	\$ 19,997,619	\$ 20,428,268
Expenses				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Community Development & Planning	21,524,174	19,160,889	27,514,540	21,498,969
Public Safety	-	-	-	-
Emergency Medical Services	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Parks, Recreation & Tourism	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Capital Outlay	-	-	-	-
	\$ 21,524,174	\$ 19,160,889	\$ 27,514,540	\$ 21,498,969
Excess(deficiency) of revenues over(under) expenses	\$ (2,579,581)	\$ 141,617	\$ (7,516,921)	\$ (1,070,701)
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(648,320)	(679,190)	(389,280)	(746,215)
Total Other Sources (Uses)	\$ (648,320)	\$ (679,190)	\$ (389,280)	\$ (746,215)
Net Increase (Decrease)in Net Assets	\$ (3,227,901)	\$ (537,573)	\$ (7,906,201)	\$ (1,816,916)
Fund Net Position - Beginning	\$ 25,376,199	\$ 22,148,298	\$ 21,610,725	\$ 13,704,524
Fund Net Position - Ending	\$ 22,148,298	\$ 21,610,725	\$ 13,704,524	\$ 11,887,608

* FY2019 actual revenues/expenditures are unaudited as of the printing date of this document.

CHANGES IN ENDING FUND BALANCES

The following chart depicts the change in ending fund balance for all funds included in the biennium budget. An explanation of changes in fund balance greater than 10% follows.

	2019 Actual Ending Fund Balance	2020 Proposed Ending Fund Balance	Change in Fund Balance	% Change	2021 Proposed Ending Fund Balance	Change in Fund Balance	% Change
General Fund	\$ 51,006,397	\$ 46,864,383	\$ (4,142,014)	-8.12%	\$ 42,622,129	\$ (4,242,254)	-9.05%
Special Revenue Funds	32,087,510	17,092,586	(14,994,924)	-46.73%	14,953,601	(2,138,985)	-12.51%
Debt Service Fund	5,674,809	7,187,631	1,512,822	26.66%	8,865,777	1,678,146	23.35%
Capital Projects Fund	(6,688,899)	(6,688,899)	-	0.00%	(6,688,899)	-	0.00%
Fleet Management	1,491,207	972,802	(518,405)	-34.76%	499,013	(473,789)	-48.70%
Workers Compensation	2,063,952	2,049,703	(14,249)	-0.69%	2,053,272	3,569	0.17%
Health Insurance Fund	(6,965,388)	(7,706,059)	(740,671)	10.63%	(6,744,655)	961,404	-12.48%
Solid Waste Enterprise Fund	7,111,656	3,355,452	(3,756,204)	-52.82%	5,369,878	2,014,426	60.03%
Stormwater Enterprise Fund	14,499,069	10,349,072	(4,149,997)	-28.62%	6,517,730	(3,831,342)	-37.02%

* FY2019 actual revenues/expenditures are unaudited as of the printing date of this document.

Explanation of Changes in Fund Balance Greater than 10%

Special Revenue Funds – The FY2020 ending fund balance is projected to be \$14,994,924 less than the FY2019 actual ending fund balance (unaudited). The FY2021 ending fund balance is projected to be \$2,138,985 less than the FY2020 projected ending balance. These decreases are due to the use of fund balance for one-time capital project expenditures.

Debt Service Fund – The FY2020 ending fund balance is projected to be \$1,512,822 more than the FY2019 actual ending fund balance (unaudited). The FY2021 ending fund balance is projected to be \$1,678,146 more than the FY2020 ending fund balance. These changes are due to retirement of various bond issues.

Fleet Management Internal Service Fund – The FY2020 ending fund balance is projected to be \$518,405 less than the FY2019 ending fund balance (unaudited). The FY2021 ending fund balance is projected to be \$473,789 less than FY2020. These decreases in fund balance are due to additional operating and capital costs.

Solid Waste Enterprise Fund – The FY2020 ending fund balance is projected to be \$3,756,204 less than the FY2019 actual ending fund balance (unaudited). The FY2021 ending fund balance is projected to be \$2,014,426 more than the FY2020 projected ending fund balance. These changes are due to the anticipated expenses and timing related to the construction at the landfill.

Stormwater Enterprise Fund – The FY2020 ending fund balance is projected to be \$4,149,997 less than the FY2019 actual ending fund balance (unaudited). The FY2021 ending fund balance is projected to be \$3,831,342 less than the FY2020 projected ending fund balance. These changes are due to the use of fund balance for one-time capital projects.

POSITION SUMMARY

The budget includes funding for 2,240.37 full-time equivalent positions for FY2020 and 2,292.07 for FY2021. A net total of 60.47 positions have been added for FY2020 and 51.70 positions for FY2021. These additions include positions in Law Enforcement Services, Public Safety, Emergency Medical Services, and Community Development and Planning areas. The following chart displays the number of full-time equivalent positions by departments.

DEPARTMENT	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	Variance	2021 BUDGET	Variance
GENERAL FUND						
Administrative Services	26.00	26.00	26.00	-	26.00	-
General Services	153.90	155.90	158.90	3.00	159.90	1.00
Community Development and Planning	215.25	218.25	218.25	-	218.25	-
Public Safety	388.52	394.52	409.15	14.63	423.15	14.00
Emergency Medical Services	224.69	224.69	242.69	18.00	260.69	18.00
Emergency Management	-	6.47	6.47	-	6.47	-
Elected & Appointed Officials/Judicial	240.16	243.43	247.23	3.80	247.23	-
Elected & Appointed Officials/Fiscal	45.48	46.03	46.03	-	46.03	-
Elected & Appointed Officials/Law Enforcement	588.55	596.53	612.86	16.33	627.86	15.00
Other Services	1.00	1.00	1.00	-	1.00	-
TOTAL GENERAL FUND	1,883.55	1,912.82	1,968.58	55.76	2,016.58	48.00
SPECIAL REVENUE FUND						
MEDICAL CHARITIES	39.50	39.50	41.20	1.70	42.90	1.70
E911	7.00	7.00	7.00	-	7.00	-
PARKS RECREATION AND TOURISM	98.33	100.92	100.93	0.01	100.93	-
VICTIM RIGHTS	11.00	11.00	11.00	-	11.00	-
TOTAL SPECIAL REVENUE FUNDS (BUDGET)	155.83	158.42	160.13	1.71	161.83	1.70
INTERNAL SERVICE FUNDS						
FLEET MANAGEMENT	21.75	21.75	21.75	-	21.75	-
TOTAL INTERNAL SERVICE FUNDS	21.75	21.75	21.75	-	21.75	-
ENTERPRISE FUNDS						
ENTERPRISE FUND/LAND DEVELOPMENT	23.00	24.00	27.00	3.00	29.00	2.00
ENTERPRISE FUND/FLOODPLAIN MANAGEMENT	12.00	12.00	12.00	-	12.00	-
ENTERPRISE FUND/SOIL AND WATER	4.00	4.00	4.00	-	4.00	-
ENTERPRISE FUND/SOLID WASTE	46.91	46.91	46.91	-	46.91	-
TOTAL ENTERPRISE FUNDS	85.91	86.91	89.91	3.00	91.91	2.00
TOTAL ALL FUNDS	2,147.04	2,179.90	2,240.37	60.47	2,292.07	51.70

Explanation of Variances

- In the General Services Department, two system programmer positions and one programmer analyst position were added in FY2020. Additionally, one PC support specialist position was added in FY2021.
- In the Public Safety Department, twelve detention officer positions were added to the Detention Center Division for both years of the biennium. Also, one forensic evidence technician and one DNA analyst position were added for both years of the biennium. One part-time administrative support position was added in Records for FY2020.
- In Emergency Medical Services, the following positions were added in both years of the biennium: seven paramedic positions, seven emergency medical technician positions, and four communication specialist positions.
- In the Judicial Services area, one legal investigator position and one law enforcement coordinator position were added in the Solicitor's Office. One service representative position was added in Probate Court, and two part-time administrative support specialists were added in Magistrate Court.
- In the Law Enforcement area, the following positions were added in both years of the biennium: fourteen deputy positions. One part-time sex offender registry position was upgraded to full-time in FY2020. Also, two deputy coroner positions were added in FY2020 and one deputy coroner position was added in FY2021.

- For the Medical Charities Special Revenue Fund, one part-time mental health counselor position and one full-time RN position was added for each year of the biennium.
- In the Stormwater Enterprise Fund, three additional inspector positions, one engineering position, and one administrative position were added over the biennium.