

## COUNTY OF GREENVILLE BUDGET SUMMARIES

Greenville County's biennium budget for FY2012 and FY2013 totals \$372,596,160. The FY2012 budget totals \$184,984,380, which is 6.95% less than the FY2011 budget of \$198,791,430. The FY2013 budget totals \$187,611,780, which is a 1.42% increase from FY2012. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2012 and 2013 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 OVERVIEW				
	ADOPTED BUDGET FY2010	ADOPTED BUDGET FY2011	ADOPTED BUDGET FY2011-2012	ADOPTED BUDGET FY2012-2013
<b>GENERAL FUND BUDGET</b>				
Administrative Services	\$ 2,265,364	\$ 2,311,646	\$ 2,109,216	\$ 2,164,119
General Services	10,191,283	10,365,640	10,261,229	10,418,846
Human Resources	2,063,344	2,109,063	2,103,414	2,160,244
Public Works	15,723,933	15,961,651	16,632,570	16,916,419
Public Safety	35,973,852	37,002,637	37,070,784	38,077,880
Elected & Appointed Offices/ Judicial	15,035,077	15,391,058	15,435,794	15,852,516
Elected & Appointed Offices/ Fiscal	2,402,658	2,459,124	2,432,106	2,499,852
Elected & Appointed Offices/Law Enforc.	34,479,222	35,665,021	35,955,647	37,070,227
Other Services	5,372,672	5,483,787	5,788,589	5,835,920
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 123,507,405</b>	<b>\$ 126,749,627</b>	<b>\$ 127,789,349</b>	<b>\$ 130,996,023</b>
Interfund Transfers	7,062,256	5,913,769	402,500	650,000
<b>TOTAL GENERAL FUND BUDGET</b>	<b>\$ 130,569,661</b>	<b>\$ 132,663,396</b>	<b>\$ 128,191,849</b>	<b>\$ 131,646,023</b>
<b>SPECIAL REVENUE FUND</b>				
Road Paving	\$ 9,400,000	\$ 9,400,000	\$ 4,500,000	\$ 4,500,000
Accommodations Tax	772,610	772,610	772,610	772,610
Hospitality Tax	6,700,000	6,700,000	6,700,000	6,700,000
Infrastructure Bank	760,970	782,299	939,816	993,516
Medical Charities	5,236,009	5,180,876	4,676,607	4,740,750
Victim's Rights	845,009	866,037	566,450	583,288
E-911	1,645,316	1,466,305	1,704,847	1,718,796
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>\$ 25,359,914</b>	<b>\$ 25,168,127</b>	<b>\$ 19,860,330</b>	<b>\$ 20,008,960</b>
<b>DEBT SERVICE FUND</b>				
General Obligation Bonds	\$ 7,088,364	\$ 7,044,833	\$ 6,471,326	\$ 6,374,232
COPS	8,824,447	8,808,302	8,817,692	7,110,069
SSRBS	3,094,733	3,089,634	3,110,989	2,445,159
Capital Leases	812,071	1,077,415	1,193,685	1,248,930
Service Charges	20,000	20,000	-	-
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 19,839,615</b>	<b>\$ 20,040,184</b>	<b>\$ 19,593,692</b>	<b>\$ 17,178,390</b>
<b>ENTERPRISE FUND</b>				
Solid Waste	\$ 11,359,292	\$ 10,685,808	\$ 7,591,666	\$ 8,871,436
Stormwater Management	10,210,186	10,233,915	9,746,843	9,906,971
<b>TOTAL ENTERPRISE FUND</b>	<b>\$ 21,569,478</b>	<b>\$ 20,919,723</b>	<b>\$ 17,338,509</b>	<b>\$ 18,778,407</b>
<b>TOTAL BUDGET</b>	<b>\$ 197,338,668</b>	<b>\$ 198,791,430</b>	<b>\$ 184,984,380</b>	<b>\$ 187,611,780</b>
<i>Note: Expenditures covered by interfund transfers (i.e., Home Incarceration Program, Capital Lease Payments, Special Source Revenue Bond Payments, etc.) are omitted.</i>				
<b>INTERNAL SERVICE FUND</b>				
Fleet Management	\$ 6,200,000	\$ 6,200,000	\$ 6,567,638	\$ 6,605,352
Workers Compensation	1,800,000	1,800,000	2,028,447	2,046,872
Health/Dental Insurance Program	20,297,732	20,297,732	23,617,825	24,326,360
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>\$ 28,297,732</b>	<b>\$ 28,297,732</b>	<b>\$ 32,213,910</b>	<b>\$ 32,978,584</b>

This section provides an overview of the County's budget for governmental funds and proprietary funds and an explanation of the financial resources and uses of each fund. More detailed information concerning each fund can be found within each fund's respective section of the document.

## CONSOLIDATED FUND SUMMARY FISCAL YEAR 2012

The following chart presents a consolidated summary for Fiscal Year 2012 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
<b>Financial Sources</b>							
Property Taxes	\$ 79,177,500	\$ 9,737,082	\$ 4,726,376		\$ 4,212,939	\$ 97,853,897	\$ -
County Offices	26,011,129					26,011,129	-
Intergovernmental	14,420,740	3,710,829	6,124,138			24,255,707	-
Charges for Services					4,200,000	4,200,000	8,546,020
Premiums						-	21,669,250
Stormwater Fees					7,553,746	7,553,746	-
Capital Projects Reserve				2,688,000		2,688,000	-
Other	5,797,658	15,320,843	450,000		990,000	22,558,501	680,350
<b>Total Estimated Financial Sources</b>	<b>\$ 125,407,027</b>	<b>\$ 28,768,754</b>	<b>\$ 11,300,514</b>	<b>\$ 2,688,000</b>	<b>\$ 16,956,685</b>	<b>\$ 185,120,980</b>	<b>\$ 30,895,620</b>
<b>Expenditures</b>							
Administrative Services	\$ 2,109,216					\$ 2,109,216	
General Services	10,261,229	2,404,519		1,093,000		13,758,748	6,567,638
Human Resources	2,103,414					2,103,414	
Public Works	16,632,570	5,439,816		645,000	17,338,509	40,055,895	
Public Safety	37,070,784	4,576,607		400,000		42,047,391	
Judicial Services	15,435,794	566,450				16,002,244	
Fiscal Services	2,432,106	-				2,432,106	
Law Enforcement Services	35,955,647	1,704,847		550,000		38,210,494	
Boards, Commissions & Others	5,788,589	772,610				6,561,199	
Workers Compensation						-	1,628,447
Health and Dental						-	23,617,825
Capital Outlay						-	
Principal Retirement			13,087,961			13,087,961	
Interest and Fiscal Charges			6,505,731			6,505,731	
	\$ 127,789,349	\$ 15,464,849	\$ 19,593,692	\$ 2,688,000	\$ 17,338,509	\$ 182,874,399	\$ 31,813,910
Excess (deficiency) of revenues over (under) expenditures	\$ (2,382,322)	\$ 13,303,905	\$ (8,293,178)	\$ -	\$ (381,824)	\$ 2,246,581	\$ (918,290)
<b>Other Financing Sources and Uses</b>							
Sale of Property						-	-
Capital Lease Issuance						-	-
Bonded Sale/Debt Security Issuance						-	-
Adjustment to Post Closure						-	-
Other Transfers *	200,000	200,000				400,000	(400,000)
Transfers	3,902,012	(8,464,358)	5,562,346	(1,000,000)		-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 4,102,012</b>	<b>\$ (8,264,358)</b>	<b>\$ 5,562,346</b>	<b>\$ (1,000,000)</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ (400,000)</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 1,719,690</b>	<b>\$ 5,039,547</b>	<b>\$ (2,730,832)</b>	<b>\$ (1,000,000)</b>	<b>\$ (381,824)</b>	<b>\$ 2,646,581</b>	<b>\$ (1,318,290)</b>
<b>Fund Balance July 1</b>	<b>50,435,665</b>	<b>16,797,649</b>	<b>\$ 1,450,441</b>	<b>\$ 11,855,566</b>	<b>14,965,347</b>	<b>95,504,668</b>	<b>19,008,704</b>
<b>Fund Balance June 30</b>	<b>\$ 52,155,355</b>	<b>\$ 21,837,196</b>	<b>\$ (1,280,391)</b>	<b>\$ 10,855,566</b>	<b>\$ 14,583,523</b>	<b>\$ 98,151,249</b>	<b>\$ 17,690,414</b>

## CONSOLIDATED FUND SUMMARY FISCAL YEAR 2013

The following chart presents a consolidated summary for Fiscal Year 2013 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
<b>Financial Sources</b>							
Property Taxes	\$ 81,948,713	\$ 9,827,823	\$ 4,497,868		\$ 4,212,939	\$ 100,487,343	
County Offices	26,329,396					26,329,396	
Intergovernmental	12,520,975	3,710,829	5,973,455			22,205,259	
Charges for Services					4,200,000	4,200,000	8,546,020
Premiums						-	22,189,342
Capital Projects Reserve				4,204,160		4,204,160	
Stormwater Fees					7,629,283	7,629,283	
Other	5,828,246	15,308,581	450,000		990,000	22,576,827	680,704
<b>Total Estimated Financial Sources</b>	<b>\$ 126,627,330</b>	<b>\$ 28,847,233</b>	<b>\$ 10,921,323</b>	<b>\$ 4,204,160</b>	<b>\$ 17,032,222</b>	<b>\$ 187,632,268</b>	<b>\$ 31,416,066</b>
<b>Expenditures</b>							
Administrative Services	\$ 2,164,119	-				\$ 2,164,119	
General Services	10,418,846	2,377,429		1,051,160		13,847,435	6,605,352
Human Resources	2,160,244	-				2,160,244	
Public Works	16,916,419	5,493,516		2,641,000	18,778,407	43,829,342	
Public Safety	38,077,880	4,640,750		362,000		43,080,630	
Judicial Services	15,852,516	583,288				16,435,804	
Fiscal Services	2,499,852	1,718,796				4,218,648	
Law Enforcement Services	37,070,227	772,610		150,000		37,992,837	
Boards, Commissions & Others	5,835,920					5,835,920	
Workers Compensation						-	1,646,872
Health and Dental						-	24,326,360
Capital Outlay						-	
Principal Retirement			11,383,769			11,383,769	
Interest and Fiscal Charges			5,794,621			5,794,621	
	<b>\$ 130,996,023</b>	<b>\$ 15,586,389</b>	<b>\$ 17,178,390</b>	<b>\$ 4,204,160</b>	<b>\$ 18,778,407</b>	<b>\$ 186,743,369</b>	<b>\$ 32,578,584</b>
Excess (deficiency) of revenues over (under) expenditures	\$ (4,368,693)	\$ 13,260,844	\$ (6,257,067)	\$ -	\$ (1,746,185)	\$ 888,899	\$ (1,162,518)
<b>Other Financing Sources and Uses</b>							
Sale of Property						-	-
Capital Lease Issuance						-	-
Bonded Sale/Debt Security issuance						-	-
Other Transfers *	200,000	200,000				400,000	(400,000)
Transfers	3,684,602	(9,341,660)	5,657,058			-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 3,884,602</b>	<b>\$ (9,141,660)</b>	<b>\$ 5,657,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000</b>	<b>\$ (400,000)</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (484,091)</b>	<b>\$ 4,119,184</b>	<b>\$ (600,009)</b>	<b>\$ -</b>	<b>\$ (1,746,185)</b>	<b>\$ 1,288,899</b>	<b>\$ (1,562,518)</b>
<b>Fund Balance July 1</b>	<b>52,155,355</b>	<b>21,837,196</b>	<b>\$ (1,280,391)</b>	<b>\$ 10,855,566</b>	<b>14,583,523</b>	<b>\$ 98,151,249</b>	<b>17,690,414</b>
<b>Fund Balance June 30</b>	<b>\$ 51,671,264</b>	<b>\$ 25,956,380</b>	<b>\$ (1,880,400)</b>	<b>\$ 10,855,566</b>	<b>\$ 12,837,338</b>	<b>\$ 99,440,148</b>	<b>\$ 16,127,896</b>

**GOVERNMENTAL FUNDS**

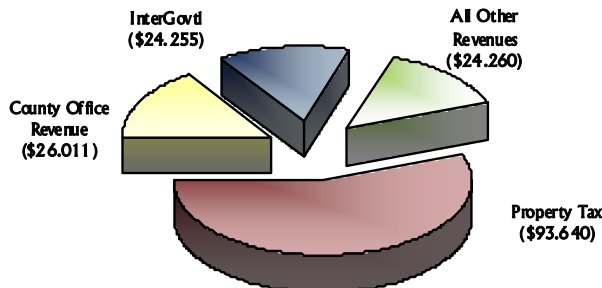
The following graphs and charts represent a summary of the County's governmental funds, including revenue sources and expenditures on a comparative basis. The Governmental Funds of the County include the General Fund, Special Revenue Funds, the Debt Service Fund, and the Capital Projects Fund.

**GOVERNMENTAL FUNDS  
 FY2010-FY2013 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 (FOR BUDGETARY PURPOSES ONLY)**

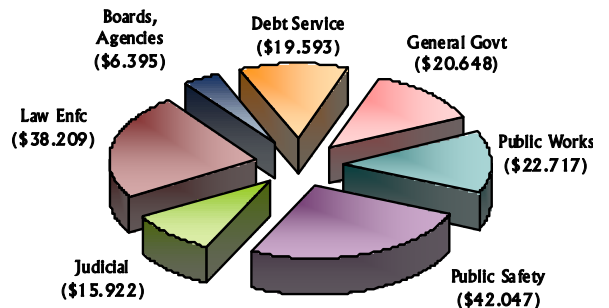
	GENERAL FUND				SPECIAL REVENUE				
	FY2010	FY2011	FY2012	FY2013	FY2010	FY2011	FY2012	FY2013	FY2010
<b>Financial Sources</b>									
Property Taxes	\$ 71,047,725	\$ 74,449,897	\$ 79,177,500	\$ 81,948,713	\$ 9,999,429	\$ 10,439,582	\$ 9,737,082	\$ 9,827,823	\$ 4,715,543
County Offices	24,441,235	25,600,728	26,011,129	26,329,396	-	-	-	-	-
Capital Projects Reserve	-	-	-	-	-	-	-	-	-
Intergovernmental	19,014,349	16,885,715	14,420,740	12,520,975	1,745,265	1,699,984	3,710,829	3,710,829	6,319,899
Other	6,430,289	5,442,953	5,797,658	5,828,246	15,620,770	21,481,369	15,320,843	15,308,581	132,810
<b>Total Estimated Financial Sources</b>	<b>\$ 120,933,598</b>	<b>\$ 122,379,293</b>	<b>\$ 125,407,027</b>	<b>\$ 126,627,330</b>	<b>\$ 27,365,464</b>	<b>\$ 33,620,935</b>	<b>\$ 28,768,754</b>	<b>\$ 28,847,233</b>	<b>\$ 11,168,252</b>
<b>Expenditures</b>									
Administrative Services	\$ 2,137,725	\$ 2,192,199	\$ 2,109,216	\$ 2,164,119					
General Services	9,840,211	10,061,795	10,261,229	10,418,846	1,647,023	2,239,524	2,404,519	2,377,429	
Human Resources	1,875,613	2,103,621	2,103,414	2,160,244					
Public Works	14,551,891	15,370,521	16,632,570	16,916,419	12,726,462	10,540,120	5,439,816	5,493,516	
Public Safety	36,863,235	36,674,719	37,070,784	38,077,880	4,656,608	4,229,481	4,576,607	4,640,750	
Judicial Services	14,899,666	15,206,074	15,435,794	15,852,516	864,425	643,948	566,450	583,288	
Fiscal Services	2,344,847	2,392,899	2,432,106	2,499,852					
Law Enforcement Services	34,012,943	34,906,821	35,955,647	37,070,227	1,726,517	1,694,110	1,704,847	1,718,796	
Boards, Commissions & Others	3,747,540	4,399,650	5,788,589	5,835,920	574,070	740,906	772,610	772,610	
Capital Outlay									
Principal Retirement									12,473,015
Interest and Fiscal Charges									7,482,743
	\$ 120,273,671	\$ 123,308,299	\$ 127,789,349	\$ 130,996,023	\$ 22,195,105	\$ 20,088,089	\$ 15,464,849	\$ 15,586,389	\$ 19,955,758
Excess (deficiency) of revenues over(under) expenditures	\$ 659,927	\$ (929,006)	\$ (2,382,322)	\$ (4,368,693)	\$ 5,170,359	\$ 13,532,846	\$ 13,303,905	\$ 13,260,844	\$ (8,787,506)
<b>Other Financing Sources and Uses</b>									
Sale of Property									-
Capital Lease Issuance									-
Bonded Sale/Debt Security issuance									-
Other Transfers *	(119,602)	(88,962)	200,000	200,000	119,602	88,962	200,000	200,000	
Transfers	361,744	2,271,190	3,902,012	3,684,602	(12,228,446)	(10,608,314)	(8,464,358)	(9,341,660)	5,866,702
<b>Total Other Sources (Uses)</b>	<b>\$ 242,142</b>	<b>\$ 2,182,228</b>	<b>\$ 4,102,012</b>	<b>\$ 3,884,602</b>	<b>\$ (12,108,844)</b>	<b>\$ (10,519,352)</b>	<b>\$ (8,264,358)</b>	<b>\$ (9,141,660)</b>	<b>\$ 5,866,702</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 902,069</b>	<b>\$ 1,253,222</b>	<b>\$ 1,719,690</b>	<b>\$ (484,091)</b>	<b>\$ (6,938,485)</b>	<b>\$ (3,136,506)</b>	<b>\$ 5,039,547</b>	<b>\$ 4,119,184</b>	<b>\$ (2,920,804)</b>
<b>Fund Balance July 1</b>	<b>\$ 48,280,374</b>	<b>\$ 49,182,443</b>	<b>\$ 50,435,665</b>	<b>\$ 52,155,355</b>	<b>26,872,640</b>	<b>19,934,155</b>	<b>16,797,649</b>	<b>21,837,196</b>	<b>\$ 8,773,496</b>
<b>Fund Balance June 30</b>	<b>\$ 49,182,443</b>	<b>\$ 50,435,665</b>	<b>\$ 52,155,355</b>	<b>\$ 51,671,264</b>	<b>\$ 19,934,155</b>	<b>\$ 16,797,649</b>	<b>\$ 21,837,196</b>	<b>\$ 25,956,380</b>	<b>\$ 5,852,692</b>

\* Transfers made for matching grants and other special revenue funds whose budget is passed separately by County Council  
 Transfer of \$400,000 from the Internal Service fund which is not a Governmental Fund.

**FY2012 Estimated Financial Sources  
 Governmental Funds  
 \$168.164 million**

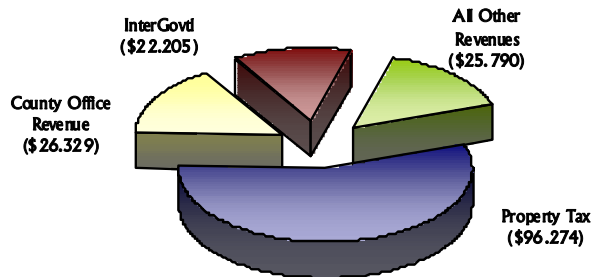


**FY2012 Estimated Expenditures  
 Governmental Funds  
 \$165.535 million**

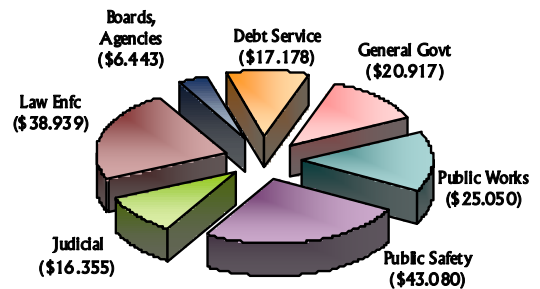


DEBT SERVICE			CAPITAL PROJECTS				TOTAL ALL FUNDS			
FY2011	FY2012	FY2013	FY2010	FY2011	FY2012	FY2013	FY2010	FY2011	FY2012	FY2013
4,797,559	\$ 4,726,376	\$ 4,497,868					\$ 85,762,697	\$ 89,687,038	\$ 93,640,958	\$ 96,274,404
					2,688,000	4,204,160	24,441,235	25,600,728	26,011,129	26,329,396
6,553,264	6,124,138	5,973,455					-	-	2,688,000	4,204,160
(7,129)	450,000	450,000	827,411	182,588			27,079,513	25,138,963	24,255,707	22,205,259
\$ 11,343,694	\$ 11,300,514	\$ 10,921,323	\$ 827,411	\$ 182,588	\$ 2,688,000	\$ 4,204,160	\$ 160,294,725	\$ 167,526,510	\$ 168,164,295	\$ 170,600,046
			\$ 368,340	\$ 3,800			\$ 2,506,065	\$ 2,195,999	\$ 2,109,216	\$ 2,164,119
			1,953,411	2,008,647	1,093,000	1,051,160	13,440,645	14,309,966	13,758,748	13,847,435
			185,647				2,061,260	2,103,621	2,103,414	2,160,244
				1,823,141	645,000	2,641,000	27,278,353	27,733,782	22,717,386	25,050,935
					400,000	362,000	41,519,843	40,904,200	42,047,391	43,080,630
							15,764,091	15,850,022	16,002,244	16,435,804
							2,344,847	2,392,899	2,432,106	2,499,852
							35,739,460	37,321,133	38,210,499	38,939,023
					550,000	150,000	4,321,610	5,140,556	6,561,199	6,608,530
			2,068,012				2,068,012	-	-	-
							12,473,015	14,602,502	13,087,961	11,383,769
14,602,502	13,087,961	11,383,769					7,482,743	6,980,566	6,505,731	5,794,621
6,980,566	6,505,731	5,794,621								
\$ 21,583,068	\$ 19,593,692	\$ 17,178,390	\$ 4,575,410	\$ 4,555,790	\$ 2,688,000	\$ 4,204,160	\$ 166,999,944	\$ 169,535,246	\$ 165,535,890	\$ 167,964,962
\$ (10,239,374)	\$ (8,293,178)	\$ (6,257,067)	\$ (3,747,999)	\$ (4,373,202)	\$ -	\$ -	\$ (6,705,219)	\$ (2,008,736)	\$ 2,628,405	\$ 2,635,084
-	-	-	750,000				\$ -	\$ -	\$ -	\$ -
-	-	-					750,000	-	-	-
-	-	-					-	-	-	-
5,837,123	5,562,346	5,657,058	6,000,000	2,500,001	(1,000,000)	-	-	-	400,000	400,000
\$ 5,837,123	\$ 5,562,346	\$ 5,657,058	\$ 6,750,000	\$ 2,500,001	\$ (1,000,000)	\$ -	\$ 750,000	\$ -	\$ 400,000	\$ 400,000
\$ (4,402,251)	\$ (2,730,832)	\$ (600,009)	\$ 3,002,001	\$ (1,873,201)	\$ (1,000,000)	\$ -	\$ (5,955,219)	\$ (2,008,736)	\$ 3,028,405	\$ 3,035,084
\$ 5,852,692	\$ 1,450,441	\$ (1,280,391)	\$ 10,726,766	\$ 13,728,767	\$ 11,855,566	\$ 10,855,566	\$ 94,653,276	\$ 88,698,057	\$ 80,539,321	\$ 83,567,726
\$ 1,450,441	\$ (1,280,391)	\$ (1,880,400)	\$ 13,728,767	\$ 11,855,566	\$ 10,855,566	\$ 10,855,566	\$ 88,698,057	\$ 86,689,321	\$ 83,567,726	\$ 86,602,810

**FY2013 Estimated Financial Sources  
 Governmental Funds  
 \$ 170.600 million**



**FY2013 Estimated Expenditures  
 Governmental Funds  
 Total Sources \$167.964 million**



## GENERAL FUND

The General Fund operating and capital budget for the two-year period of FY2012 and FY2013 totals \$259,837,872. The General Fund operating budget for FY2012 (including salaries, operating, contractual and capital line items) totals \$128,191,849. This represents a decrease of \$4,471,547 or 3.37% from the FY2011 budget. The General Fund operating budget for FY2013 (including salaries, operating, contractual, and capital line items) totals \$131,646,023. This represents an increase of \$3,454,174 or 2.69% from FY2012. The increase is attributed to salary adjustments for merit increases and funding for additional improvements in public safety.

### GENERAL FUND REVENUES

General Fund revenues in FY2012 are projected to be \$129,911,539, which is 0.20% greater than projected revenues for FY2011. Revenues in FY2013 are projected to be \$131,161,932. Revenues are separated into four major categories: property tax, county office revenue, intergovernmental revenue, and other.

#### Property Tax

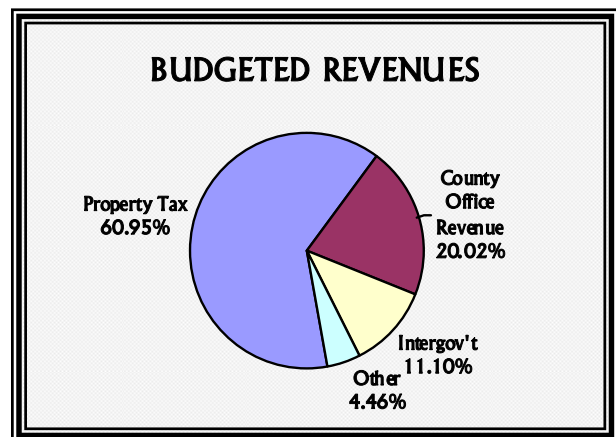
Property tax revenue is expected to be \$79,177,500 for FY2012 and \$81,948,713 for FY2013. Property taxes are the County's largest single revenue source, comprising 60.95% of all General Fund current revenues. Budgeted net collections for FY2012 are based on \$1.876 billion estimated assessed valuation and a 98% collection rate. Budgeted net collections for FY2013 are based on \$1.933 billion estimated assessed valuation and a 98% collection rate.

The tax millage for the General Fund is 40.3 mills. 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 Real Property 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%.

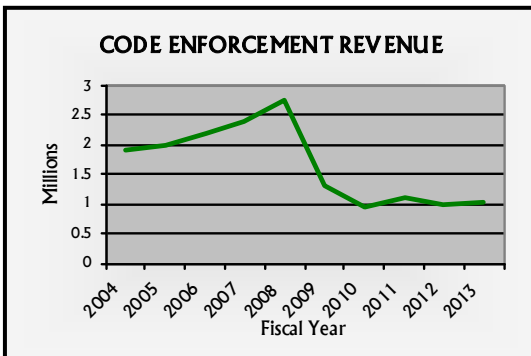
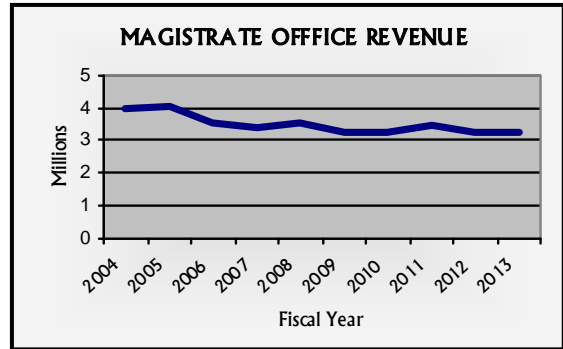
#### County Office Revenue

County Office Revenue represents the second largest revenue source for the County, comprising 20.02% 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 Magistrate offices, Register of Deeds, Clerk of Court, and Emergency Medical Services. Fees collected by areas related to property development, such as building permits, subdivision reviews, and recording of deeds have remained low due to the current economic situation in the country. Listed below is a discussion of major revenue sources within the category of County Office Revenue.



**Magistrate Office Fines and Fees**

Revenue for Magistrate Office Fines and Fees is projected to be \$3.25 million for FY2012 and FY2013. The FY2012 projection of magistrate office revenue is 6.83% less than the FY2011 actual revenue of \$3.488 million. Revenue peaked in FY2002 at \$4.5 million and has 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.

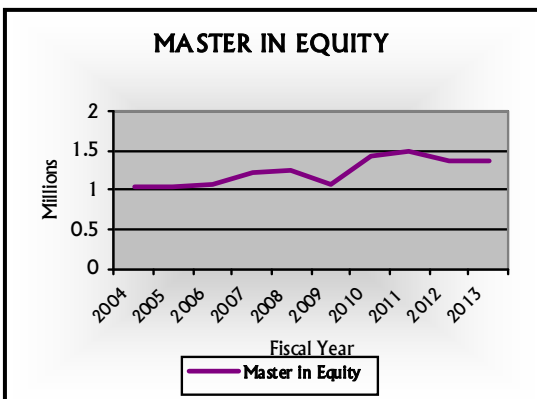
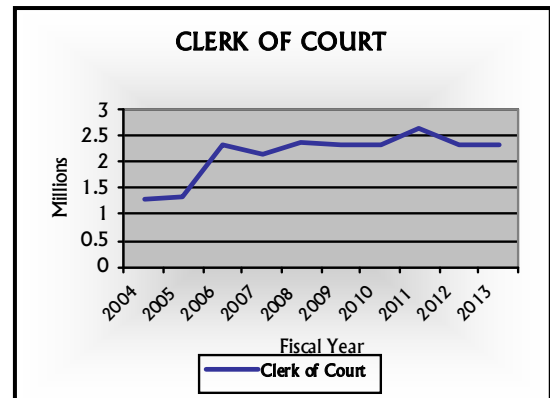


**Code Enforcement Revenue**

Code Enforcement Revenue from fees for building permits and inspections is projected to be approximately \$1.00 million in FY2012 and \$1.010 million in FY2013. The FY2012 projection of revenue is 10.88% less than the FY2011 actual revenue of \$1.121 million. 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. Revenue has remained flat with little growth during the subsequent fiscal years.

**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 \$2.321 million for FY2012 and \$2.344 million for FY2013. The projection for FY2012 is 12.47% less than the FY2011 actual revenue of \$2.652 million. Projections for FY2012 and FY2013 are based on historical trends from previous years.

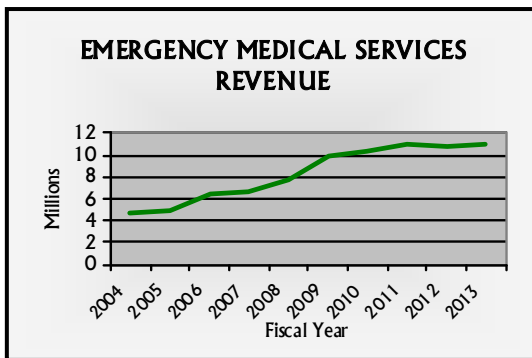
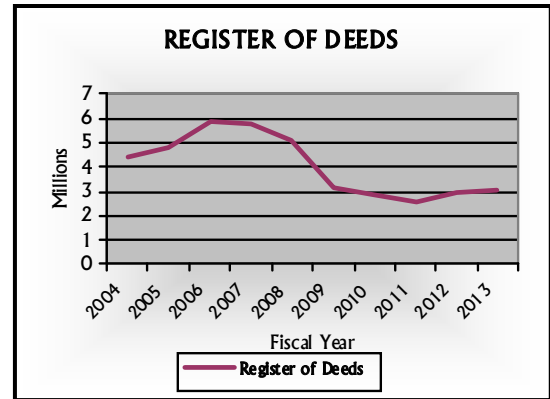


**Master In Equity Fines and Fees**

Master in Equity office revenue is projected to be \$1.365 million for FY2012 and \$1.378 million for FY2013. The projection for FY2012 is 8.76% less than the FY2011 actual revenue of \$1.496 million. Projections for FY2012 and FY2013 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; however, this office has experienced a sharp decline in revenue beginning in FY2009. This decline is the result of the weakened building industry and less property development. Register of Deeds revenues is projected to be \$2.987 million by FY2012 and \$3.017 million by FY2013.



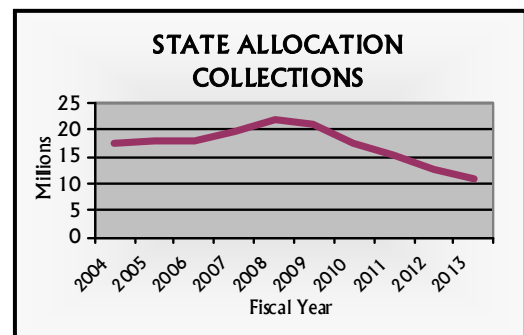
**Emergency Medical Services Revenue**

County Office revenue for Emergency Medical Services is projected to be \$10.842 million by FY2012 and \$11.058 million by FY2013. EMS revenue increased substantially in FY2003, due to the County adoption of the national fee schedule, which was a substantial 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.

**Intergovernmental Revenue**

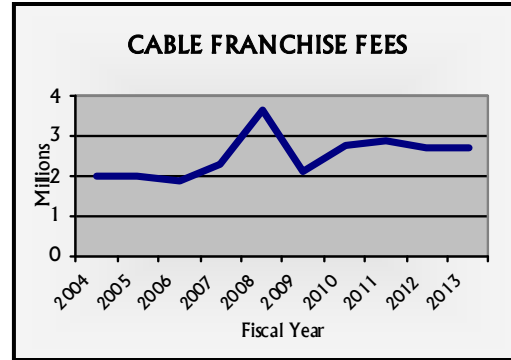
Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 11.10% of General Fund current revenue. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest 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 has decreased substantially since 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 4.46% of General Fund current revenue. Interest income and cable franchise fees are the major parts of the revenue category.



**GENERAL FUND APPROPRIATIONS**

Total general fund appropriations for FY2012 are \$128,191,849 (inclusive of \$402,500 for interfund transfers). General fund appropriations for FY2013 are \$131,646,023 (inclusive of \$650,000 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 is generally the predominant expense of the departmental budgets. The General Fund personnel services budget for FY2012 totals \$103,590,219 and equates to 81% of the General Fund budget. Employee benefits account for \$29,248,494 and are included in departmental accounts. The personnel services budget for FY2013 totals \$106,793,566, and equates to 81% of the General Fund budget. Employee benefits for FY2013 account for \$30,175,422 of the total personnel services budget.

**Operating Expenses and Contractual Charges**

General Fund operating expenses for FY2012 total \$20,496,645, which is 1.0% greater than the FY2011 budget. Operating expenses for FY2013 total \$20,494,028. Any increases are attributable to the provision for enhancement packages for various departments. General Fund contractual charges for FY2012 total \$3,621,743 and for FY2013 total \$3,627,687.

**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 chart at the right shows the capital line item funding history. The General Fund capital line item budget totals \$80,742 for both years of the biennium. These approved capital items will have no direct impact on future operating budgets, with the impact of maintenance costs absorbed

FISCAL YEAR	CAPITAL BUDGET	% CHANGE FROM PRIOR YEAR	ESTIMATED/ACTUAL EXPENDITURES
2007-08	885,556	47.33%	739,144
2008-09	542,250	-38.77%	325,836
2009-10	185,459	-65.80%	109,444
2010-11	220,959	19.14%	213,456
2011-12	80,742	-63.46%	80,742
2012-13	80,742	0.00%	80,742
<b>TOTAL</b>	<b>\$ 1,995,708</b>		<b>\$ 1,549,364</b>

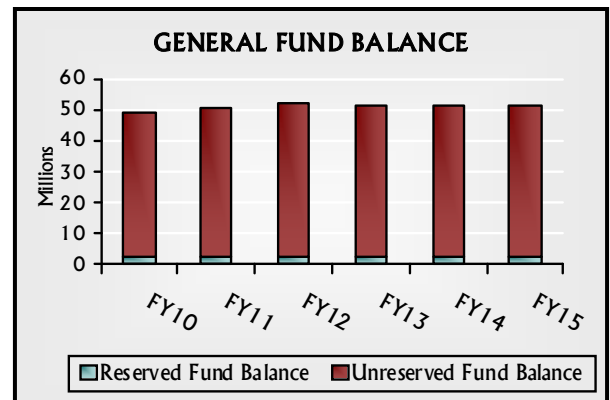
through redirection of a portion of the capital funds programmed in the five year financial forecast. All other capital requirements are funded and approved through the Capital Improvement Program that is presented simultaneously to County Council with the annual budget.

### Other Financing Sources/Uses

Interfund transfers from other sources to the General Fund total \$4,504,512 for FY2012 and \$4,534,602 for FY2013. Interfund transfers from the General Fund to other funds total \$402,500 for FY2012 and \$650,000 for FY2013. Transfers to other funds include funds for matching grants and a portion of debt service payments for capital leases. 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

The fund balance for the General Fund as of June 30, 2010 was \$49,182,443. The fund balance as of June 30, 2011 actual (unaudited) is \$50,435,665, of which \$47,842,655 is unreserved. As of June 30, 2012, the fund balance for the General Fund is projected at \$52,155,355 with an unreserved fund balance of \$49,557,124. As of June 30, 2013, the fund balance for the General Fund is projected at \$51,671,264 with an unreserved fund balance of \$49,048,025.



### COMPREHENSIVE LONG TERM FINANCIAL FORECAST

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 chart on the following page shows the multi-year projection for the General Fund.

**COUNTY OF GREENVILLE  
 GENERAL FUND PROJECTION**

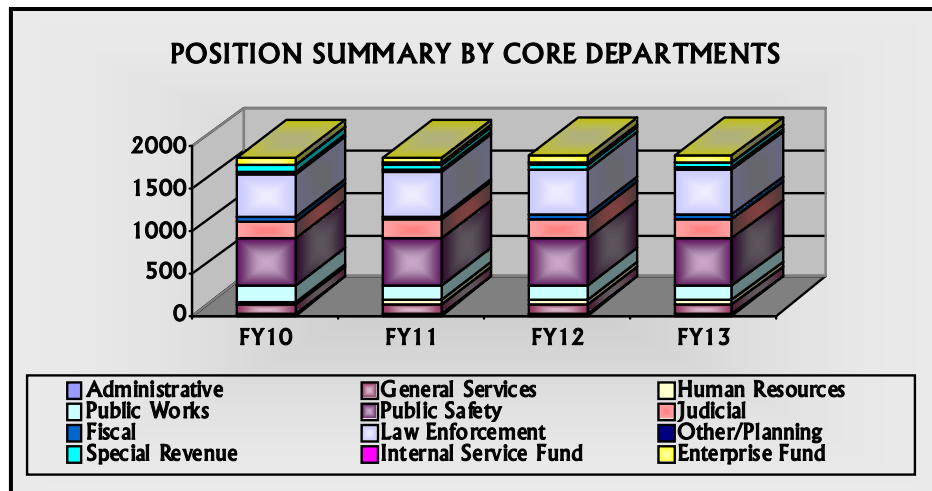
	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	FY2014 PROJECTION	FY2015 PROJECTION
<b>BEGINNING FUND BALANCE</b>	\$ 48,168,272	\$ 48,280,374	\$ 49,182,443	\$ 50,435,665	\$ 52,155,355	\$ 51,671,264	\$ 51,668,859
<b>REVENUES</b>							
<b>Recurring Revenues</b>							
Property Taxes	\$ 67,965,245	\$ 71,047,725	\$ 74,449,897	\$ 79,177,500	\$ 81,948,713	\$ 83,587,687	\$ 85,259,441
County Offices	24,028,939	24,441,235	25,600,728	26,011,129	26,329,396	26,500,000	27,000,000
Intergovernmental	21,618,975	19,014,349	16,885,715	14,420,740	12,520,975	11,116,591	8,893,084
Other Revenue	5,756,509	6,430,289	5,442,953	5,797,658	5,828,246	5,828,246	5,828,246
Other Financing Sources	3,200,000	7,224,000	7,271,190	4,504,512	4,534,602	4,565,294	4,596,600
<b>Total Recurring Revenues</b>	\$ 122,569,668	\$ 128,157,598	\$ 129,650,483	\$ 129,911,539	\$ 131,161,932	\$ 131,597,818	\$ 131,577,371
<b>TOTAL RESOURCES</b>	\$ 170,737,940	\$ 176,437,972	\$ 178,832,926	\$ 180,347,204	\$ 183,317,287	\$ 183,269,082	\$ 183,246,230
<b>Recurring Expenditures</b>							
Personnel Services							
Salaries	\$ 70,894,774	\$ 71,641,991	\$ 72,723,811	\$ 74,341,725	\$ 76,618,144	\$ 76,604,216	\$ 76,604,216
FICA	5,194,687	5,249,105	5,356,825	5,650,713	5,860,857	5,860,223	5,860,223
Retirement	7,068,287	7,175,248	7,458,883	7,231,610	7,459,261	7,459,262	7,459,262
Medical Insurance	11,761,247	12,458,902	12,496,240	13,645,015	14,074,928	14,074,928	14,074,928
Other Insurance	2,293,436	2,569,676	2,614,553	2,721,156	2,780,376	2,779,879	2,779,879
Operating Expenses	18,901,683	17,727,166	19,181,246	20,496,645	20,494,028	20,494,028	20,494,028
Contractual Agreements	3,380,039	3,342,139	3,263,285	3,621,743	3,627,687	3,627,687	3,627,687
Capital Outlay	325,836	109,444	213,456	80,742	80,742	50,000	50,000
Other Financing Uses (Capital Leases)	651,210	-	-	202,500	450,000	450,000	450,000
Other Financing Uses (Special Revenue)	70,445	862,256	-	-	-	-	-
Other Financing Uses (Grants)	120,922	119,602	88,962	200,000	200,000	200,000	200,000
<b>Total Recurring Expenditures</b>	\$ 120,662,566	\$ 121,255,529	\$ 123,397,261	\$ 128,191,849	\$ 131,646,023	\$ 131,600,223	\$ 131,600,223
<b>Nonrecurring Expenditures</b>							
Capital Outlay							
Other Financing Uses (Capital Projects)	1,795,000	6,000,000	5,000,000				
<b>TOTAL EXPENDITURES</b>	\$ 122,457,566	\$ 127,255,529	\$ 128,397,261	\$ 128,191,849	\$ 131,646,023	\$ 131,600,223	\$ 131,600,223
<b>ENDING FUND BALANCE</b>	\$ 48,280,374	\$ 49,182,443	\$ 50,435,665	\$ 52,155,355	\$ 51,671,264	\$ 51,668,859	\$ 51,646,008
<b>RESERVED FUND BALANCE</b>							
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-	-	-	-
Reserve for Vehicle Self-Pay Program	-	-	-	-	-	-	-
Contingency per Financial Policies	2,451,393	2,563,152	2,593,010	2,598,231	2,623,239	2,631,956	2,631,547
Advance Receivable	-	-	-	-	-	-	-
<b>TOTAL RESERVED FUND BALANCE</b>	\$ 2,451,393	\$ 2,563,152	\$ 2,593,010	\$ 2,598,231	\$ 2,623,239	\$ 2,631,956	\$ 2,631,547
<b>TOTAL UNRESERVED FUND BALANCE</b>	\$ 45,828,981	\$ 46,619,291	\$ 47,842,655	\$ 49,557,124	\$ 49,048,025	\$ 49,036,903	\$ 49,014,460

FY2011 actual expenditures are unaudited as of the printing date of this document.

**POSITION SUMMARY**

The biennium budget includes funding for 1728.72 full-time equivalent positions for FY2012 and 1731.72 positions for FY2013 for the General Fund. A total of 1877.98 (FY2012) and 1880.98 (FY2013) positions have been included for all funds. A net total of 21.00 positions have been added for the biennium which includes positions in Animal Care Services and Law Enforcement Services. There have been various realignment of positions between divisions, particularly in the special revenue funds as well as the development of the new Floodplain Management Division. The following chart display the number of full-time equivalent positions by departments.

DEPARTMENT	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET	Change From Prev
<b>GENERAL FUND</b>					
ADMINISTRATIVE SERVICES	25.80	25.00	25.00	25.00	-
GENERAL SERVICES	110.60	111.50	111.75	111.75	0.25
HUMAN RESOURCES	29.22	30.02	30.02	30.02	-
PUBLIC WORKS	169.60	169.60	179.60	179.60	10.00
PUBLIC SAFETY	557.98	562.98	563.98	563.98	1.00
ELECTED&APPOINTED OFFICIALS /JUDICIAL	220.15	224.15	224.15	224.15	-
ELECTED&APPOINTED OFFICIALS/ FISCAL	43.96	43.96	43.96	43.96	-
ELECTED&APPOINTED OFFICIALS/LAW ENFORCEMENT	514.28	524.55	532.55	535.55	8.00
OTHER SERVICES/PLANNING COMMISSION	26.13	17.96	17.71	17.71	(0.25)
<b>TOTAL GENERAL FUND</b>	<b>1,697.72</b>	<b>1,709.72</b>	<b>1,728.72</b>	<b>1,731.72</b>	<b>19.00</b>
<b>SPECIAL REVENUE FUND</b>					
CHARITY HOSPITALIZATION	36.25	36.25	36.25	36.25	-
E911	7.00	7.00	7.00	7.00	-
VICTIM WITNESS	17.00	17.00	12.00	12.00	(5.00)
HOME INCARCERATION	1.00	1.00	-	-	(1.00)
<b>TOTAL SPECIAL REVENUE FUNDS (BUDGET)</b>	<b>61.25</b>	<b>61.25</b>	<b>55.25</b>	<b>55.25</b>	<b>(6.00)</b>
<b>INTERNAL SERVICE FUNDS</b>					
FLEET MANAGEMENT	20.00	20.00	20.00	20.00	-
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	
<b>ENTERPRISE FUNDS</b>					
ENTERPRISE FUND/LAND DEVELOPMENT	19.00	19.00	19.00	19.00	-
ENTERPRISE FUND/FLOODPLAIN MANAGEMENT	-	-	7.00	7.00	7.00
ENTERPRISE FUND/SOIL AND WATER	3.00	3.00	4.00	4.00	
ENTERPRISE FUND/SOLID WASTE	44.01	44.01	44.01	44.01	
<b>TOTAL ENTERPRISE FUNDS</b>	<b>66.01</b>	<b>66.01</b>	<b>74.01</b>	<b>74.01</b>	<b>7.00</b>
<b>TOTAL ALL FUNDS</b>	<b>1,844.98</b>	<b>1,856.98</b>	<b>1,877.98</b>	<b>1,880.98</b>	<b>21.00</b>



## SPECIAL REVENUE FUNDS

The Special Revenue Funds in this budget document include Accommodations Tax, E-911, Hospitality Tax, Infrastructure Bank, Medical Charities, Road Paving, 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 annual budget process. A more detailed explanation of each fund is presented in the Special Revenue Section of this document.

<b>COUNTY OF GREENVILLE TOTAL SPECIAL REVENUE FUNDS</b>				
	<b>FY2010 ACTUAL</b>	<b>FY2011 ACTUAL</b>	<b>FY2012 BUDGET</b>	<b>FY2013 BUDGET</b>
<b>Financial Sources</b>				
Property Taxes	\$ 9,999,429	\$ 10,439,582	\$ 9,737,082	\$ 9,827,823
County Offices	-	-	-	-
Intergovernmental	1,745,265	1,699,984	3,710,829	3,710,829
Other	15,620,770	15,331,369	15,320,843	15,308,581
<b>Total Estimated Financial Sources*</b>	<b>\$ 27,365,464</b>	<b>\$ 27,470,935</b>	<b>\$ 28,768,754</b>	<b>\$ 28,847,233</b>
<b>Expenditures</b>				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	1,647,023	2,239,524	2,404,519	2,377,429
Human Resources	-	-	-	-
Public Works	12,726,462	10,540,120	5,439,816	5,493,516
Public Safety	4,656,608	4,229,481	4,576,607	4,640,750
Judicial Services	864,425	643,948	566,450	583,288
Law Enforcement Services	1,726,517	1,694,110	1,704,847	1,718,796
Boards, Commissions & Others	574,070	740,906	772,610	772,610
Capital Outlay	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Principal Retirement	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 22,195,105</b>	<b>\$ 20,088,089</b>	<b>\$ 15,464,849</b>	<b>\$ 15,586,389</b>
<b>Excess(deficiency) of revenues over(under) expenditures</b>	<b>\$ 5,170,359</b>	<b>\$ 7,382,846</b>	<b>\$ 13,303,905</b>	<b>\$ 13,260,844</b>
<b>Other Financing Sources and Uses</b>				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Proceeds	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-
Other Transfers *	119,602	88,962	200,000	200,000
Transfers	(12,228,446)	(10,608,314)	(8,464,358)	(9,341,660)
<b>Total Other Sources (Uses)</b>	<b>\$ (12,108,844)</b>	<b>\$ (10,519,352)</b>	<b>\$ (8,264,358)</b>	<b>\$ (9,141,660)</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (6,938,485)</b>	<b>\$ (3,136,506)</b>	<b>\$ 5,039,547</b>	<b>\$ 4,119,184</b>
<b>Fund Balance July 1</b>	<b>\$ 26,872,640</b>	<b>\$ 19,934,155</b>	<b>\$ 16,797,649</b>	<b>\$ 21,837,196</b>
<b>Fund Balance - June 30</b>	<b>\$ 19,934,155</b>	<b>\$ 16,797,649</b>	<b>\$ 21,837,196</b>	<b>\$ 25,956,380</b>

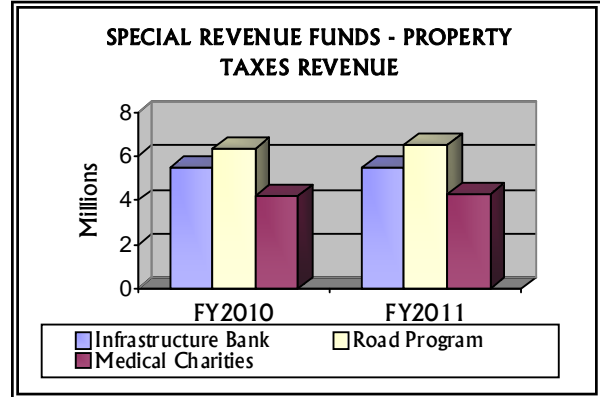
\* Transfers made for matching grants and other special revenue funds whose budget is passed separately by County Council  
 FY2011 actual expenditures are unaudited as of the printing date of this document.

**SPECIAL REVENUE FUNDS – REVENUE**

Revenues for the selected special revenue funds presented in this document are projected to be \$28,768,754 for FY2012 and \$28,847,233 for FY2013. Revenue comes from three major categories: property taxes, intergovernmental revenue and other.

*Property Taxes*

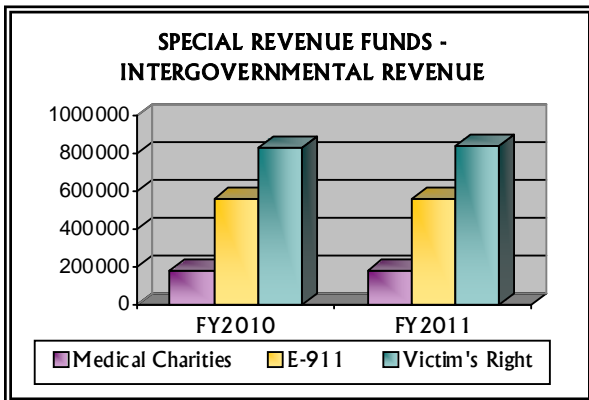
The majority of revenues for the selected Special Revenue Funds come from the property tax category, which comprises both property taxes and fees collected through property tax bills. Property taxes will provide 33.85% of revenues for Special Revenue Funds - \$9,737,082 for FY2012 and \$9,827,823 for FY2013. The following Special Revenue Funds derive a portion of their revenue from property taxes:



- Property taxes provide 95.68% of Infrastructure Bank revenue. Infrastructure bank revenues are derived from fee-in-lieu-of-tax payments made by companies as a result of transactions between the County and new industry.
- Property taxes provide 96.31% of Medical Charities revenue. This revenue is derived from 2.5 mills levied on all taxable property for the purpose of the Charity Hospitalization Fund.

*Intergovernmental Revenues*

Intergovernmental revenues for the Special Revenue Funds will be \$3,710,829, or 12.90% for FY2012 and \$3,710,829, or 12.86% for FY2013. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:



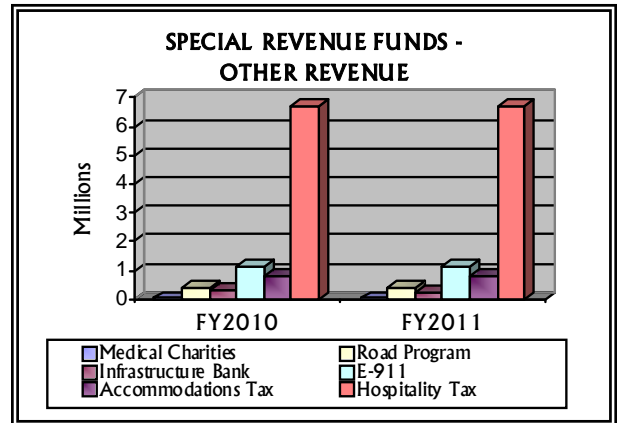
- Intergovernmental revenues comprises 40.48% of E-911 revenue, which comes from the State of South Carolina.
- Intergovernmental revenue for Medical Charities (3.10%) is the portion of state-shared revenue allocated to the Medical Charities Division.
- Intergovernmental revenue provides 100% of Victim's Right s revenue. The revenue for the Victim's Rights Fund come from the State of South Carolina for the exclusive funding of victim services, provided for by state law.

*Other Revenue*

The Other Revenue category for the selected Special Revenue Funds comprises 53.26% of total revenue - \$15,320,843 for FY2012 and \$15,308,581 for FY2013.

- This source comprises 100% of Accommodations Tax. Accommodations tax revenue is derived from a 2% tax on motel/hotel room rentals. These monies are collected by the State and remitted on a quarterly basis to the municipality or county in which it was collected.

- This source provides 59.52% of E-911 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 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 provides 0.60% of Medical Charities revenue and 4.32% of Infrastructure Bank revenue. Other revenue for these funds comes from interest earnings and miscellaneous income.
- This source provides 76.0% 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 and Taxation.



**SPECIAL REVENUE FUNDS – APPROPRIATIONS**

Total appropriations for the selected Special Revenue Funds total \$15,464,849 for FY2012 and \$15,586,389 for FY2013. 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 REVENUES FUNDS - OTHER FINANCING SOURCES/USES**

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

*Sources*

- A total of \$1,000,000 in FY2012 as a transfer from the capital project fund will be used for road paving in the Road Program Fund. An additional source for the Road Program is a transfer from the Infrastructure Bank Special Revenue Fund for both years of the biennium - \$2,900,000 in FY2012 and \$2,500,000 in FY2013.

*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. These transfers will be in the amount of \$1,504,512 in F2012 and \$1,534,602 in FY2013.
- There will also be a transfer from the Hospitality Tax Special Revenue Fund to Debt Service in the amount of \$2,790,969 for FY2012 and \$2,787,969 for FY2013.
- Another financing use is a transfer of \$2,500,000 in both years of the biennium from the Road Program Special Revenue Fund to the General Fund to fund a portion of public works related expenditures and capital projects.
- An additional financing use is the transfer of funds from the Infrastructure Bank Special Revenue Fund to Debt Service in the amount of \$2,569,075 in FY2012 and \$2,420,158 in FY2013 to assist with debt service payments on bond issues for road paving.
- The Medical Charities Special Revenue Fund will transfer funds to the General Fund in both years of the biennium - \$100,000 in FY2012 and \$100,000 in FY2013.

## DEBT SERVICE FUND

The Debt Service Fund reports current financial resources restricted 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 of this document.

COUNTY OF GREENVILLE DEBT SERVICE FUND				
	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET
<b>Financial Sources</b>				
Property Taxes	\$ 4,715,543	4,797,559	\$ 4,726,376	\$ 4,497,868
County Offices	-	-	-	-
Intergovernmental	6,319,899	6,553,264	6,124,138	5,973,455
Other	132,810	(7,129)	450,000	450,000
<b>Total Estimated Financial Sources</b>	<b>\$ 11,168,252</b>	<b>\$ 11,343,694</b>	<b>\$ 11,300,514</b>	<b>\$ 10,921,323</b>
<b>Expenditures</b>				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Human Resources	-	-	-	-
Public Works	-	-	-	-
Public Safety	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	12,473,015	14,602,502	13,087,961	11,383,769
Interest and Fiscal Charges	7,482,743	6,980,566	6,505,731	5,794,621
	<b>\$ 19,955,758</b>	<b>\$ 21,583,068</b>	<b>\$ 19,593,692</b>	<b>\$ 17,178,390</b>
Excess (deficiency) of revenues over(under) expenditures	<b>\$ (8,787,506)</b>	<b>\$ (10,239,374)</b>	<b>\$ (8,293,178)</b>	<b>\$ (6,257,067)</b>
<b>Other Financing Sources and Uses</b>				
Sale of Property	-	-	-	-
Capital Lease Issuance	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-
Other Transfers *	-	-	-	-
Transfers	5,866,702	5,837,123	5,562,346	5,657,058
<b>Total Other Sources (Uses)</b>	<b>\$ 5,866,702</b>	<b>\$ 5,837,123</b>	<b>\$ 5,562,346</b>	<b>\$ 5,657,058</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (2,920,804)</b>	<b>\$ (4,402,251)</b>	<b>\$ (2,730,832)</b>	<b>\$ (600,009)</b>
<b>Fund Balance July 1</b>	<b>\$ 8,773,496</b>	<b>\$ 5,852,692</b>	<b>\$ 1,450,441</b>	<b>\$ (1,280,391)</b>
<b>Fund Balance June 30</b>	<b>\$ 5,852,692</b>	<b>\$ 1,450,441</b>	<b>\$ (1,280,391)</b>	<b>\$ (1,880,400)</b>

\* Transfers made for matching grants and other special revenue funds whose budget is passed separately by County Council  
 FY2011 actual expenditures are unaudited as of the printing date of this document.



## **CAPITAL PROJECTS FUND**

The FY2012-FY2016 Capital Improvement Plan projects total \$69.382 million. The FY2012 Capital Improvement Program budget totals \$12.843 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 FY2012, the Capital Projects Fund totals \$7.188 million. The remaining \$5.655 million is financed by the County's two enterprise funds: solid waste and stormwater. The FY2013 Capital Improvement Program budget totals \$15.002 million. Of this total, \$8.787 is reported through the Capital Projects Fund. Projects in the Capital Projects Fund are financed for the biennium through Other Financing Sources comprised of transfers from the General Fund to Capital Projects. The remaining \$6.215 million is financed by the County's two enterprise funds.

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, programming of solid waste needs, technological improvements, and facility improvements. Funding sources, as detailed in the Plan, vary depending on each project's nature.

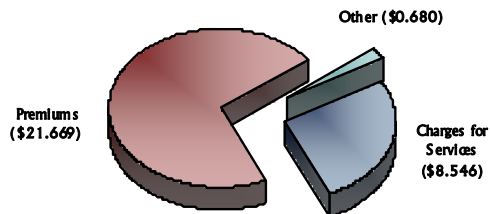
## PROPRIETARY FUNDS

The following graphs and 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.

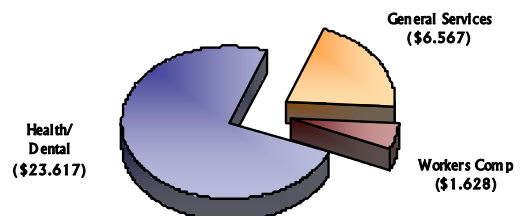
### PROPRIETARY FUNDS – INTERNAL SERVICE FUNDS FY2010-FY2013 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	FLEET MANAGEMENT				HEALTH INSURANCE			
	FY2010	FY2011	FY2012	FY2013	FY2010	FY2011	FY2012	FY2013
<b>Financial Sources</b>								
Charges for Services	\$ 6,597,294	\$ 7,126,056	\$ 6,590,000	\$ 6,590,000	\$ -	\$ -	\$ -	\$ -
Premiums					21,961,800	22,073,739	21,669,250	22,189,342
Other	2,130	1,045	-	-	544,779	228,203	570,000	570,000
<b>Total Estimated Financial Sources</b>	<b>\$ 6,599,424</b>	<b>\$ 7,127,101</b>	<b>\$ 6,590,000</b>	<b>\$ 6,590,000</b>	<b>\$ 22,506,579</b>	<b>\$ 22,301,942</b>	<b>\$ 22,239,250</b>	<b>\$ 22,759,342</b>
<b>Expenses</b>								
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	6,560,934	7,136,874	6,567,638	6,605,352	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-	-
Boards, Commissions & Others	-	-	-	-	-	-	-	-
Workmens Compensation	-	-	-	-	-	-	-	-
Health and Dental	-	-	-	-	22,768,046	24,550,407	23,617,825	24,326,360
	<b>\$ 6,560,934</b>	<b>\$ 7,136,874</b>	<b>\$ 6,567,638</b>	<b>\$ 6,605,352</b>	<b>\$ 22,768,046</b>	<b>\$ 24,550,407</b>	<b>\$ 23,617,825</b>	<b>\$ 24,326,360</b>
<b>Excess (deficiency) of revenues over (under) expenses</b>	<b>\$ 38,490</b>	<b>\$ (9,773)</b>	<b>\$ 22,362</b>	<b>\$ (15,352)</b>	<b>\$ (261,467)</b>	<b>\$ (2,248,465)</b>	<b>\$ (1,378,575)</b>	<b>\$ (1,567,018)</b>
<b>Other Financing Sources and Uses</b>								
Sale of Property	-	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-	-	-	-	-
State Conservation Loan	-	-	-	-	-	-	-	-
Other Transfers *	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Net Assets</b>	<b>\$ 38,490</b>	<b>\$ (9,773)</b>	<b>\$ 22,362</b>	<b>\$ (15,352)</b>	<b>\$ (261,467)</b>	<b>\$ (2,248,465)</b>	<b>\$ (1,378,575)</b>	<b>\$ (1,567,018)</b>
<b>Fund Balance - Beginning</b>	<b>\$ 736,668</b>	<b>\$ 775,158</b>	<b>\$ 765,385</b>	<b>\$ 787,747</b>	<b>\$ 18,715,171</b>	<b>\$ 18,453,704</b>	<b>\$ 16,205,239</b>	<b>\$ 14,826,664</b>
<b>Fund Balance - Ending</b>	<b>\$ 775,158</b>	<b>\$ 765,385</b>	<b>\$ 787,747</b>	<b>\$ 772,395</b>	<b>\$ 18,453,704</b>	<b>\$ 16,205,239</b>	<b>\$ 14,826,664</b>	<b>\$ 13,259,646</b>

**FY2012 Estimated Financial Sources  
 Internal Service Funds  
 \$30.895 million**

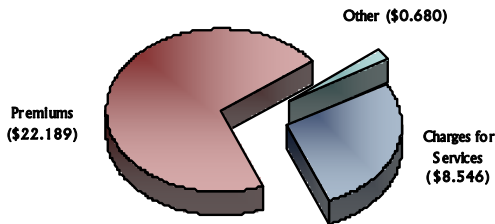


**FY2012 Estimated Expenditures  
 Internal Service Funds  
 \$31.813 million**

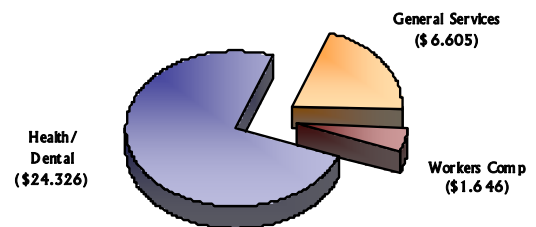


WORKERS COMPENSATION				TOTAL INTERNAL SERVICE FUNDS			
FY2010	FY2011	FY2012	FY2013	FY2010	FY2011	FY2012	FY2013
\$ 2,194,154	\$ 2,242,184	\$ 1,956,020	\$ 1,956,020	\$ 8,791,448	\$ 9,368,240	\$ 8,546,020	\$ 8,546,020
44,897	34,519	110,350	110,704	21,961,800	22,073,739	21,669,250	22,189,342
\$ 2,239,051	\$ 2,276,703	\$ 2,066,370	\$ 2,066,724	\$ 31,345,054	\$ 31,705,746	\$ 30,895,620	\$ 31,416,066
\$ -	\$ -	\$ -	\$ -	\$ 6,560,934	\$ 7,136,874	\$ 6,567,638	\$ 6,605,352
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,651,665	458,466	1,628,447	1,646,872	1,651,665	458,466	1,628,447	1,646,872
\$ 1,651,665	\$ 458,466	\$ 1,628,447	\$ 1,646,872	\$ 30,980,645	\$ 32,145,747	\$ 31,813,910	\$ 32,578,584
\$ 587,386	\$ 1,818,237	\$ 437,923	\$ 419,852	\$ 364,409	\$ (440,001)	\$ (918,290)	\$ (1,162,518)
-	-	(400,000)	(400,000)	-	-	-	-
-	-	(400,000)	(400,000)	-	-	(400,000)	(400,000)
-	-	(400,000)	(400,000)	-	-	(400,000)	(400,000)
\$ 587,386	\$ 1,818,237	\$ 37,923	\$ 19,852	\$ 364,409	\$ (440,001)	\$ (1,318,290)	\$ (1,562,518)
\$ (367,543)	\$ 219,843	\$ 2,038,080	\$ 2,076,003	\$ 19,084,296	\$ 19,448,705	\$ 19,008,704	\$ 17,690,414
\$ 219,843	\$ 2,038,080	\$ 2,076,003	\$ 2,095,855	\$ 19,448,705	\$ 19,008,704	\$ 17,690,414	\$ 16,127,896

**FY2013 Estimated Financial Sources  
 Internal Service Funds  
 \$31.416 million**



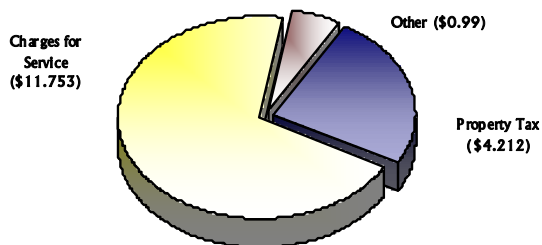
**FY2013 Estimated Expenditures  
 Internal Service Funds  
 \$32.578 million**



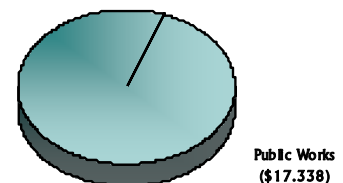
**PROPRIETARY FUNDS – ENTERPRISE FUNDS  
 FY2010-FY2013 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 (FOR BUDGETARY PURPOSES ONLY)**

	SOLID WASTE				STORMWATER			
	FY2010	FY2011	FY2012	FY2013	FY2010	FY2011	FY2012	FY2013
Financial Sources								
Property Taxes	\$ 3,873,488	\$ 4,010,123	\$ 4,212,939	\$ 4,212,939				
Charges for Services	2,809,149	4,359,344	4,200,000	4,200,000	7,473,757	7,736,472	7,553,746	7,629,283
Other	684,104	179,184	840,000	840,000	269,993	116,682	150,000	150,000
Stormwater Fees								
<b>Total Estimated Financial Sources</b>	<b>\$ 7,366,741</b>	<b>\$ 8,548,651</b>	<b>\$ 9,252,939</b>	<b>\$ 9,252,939</b>	<b>\$ 7,743,750</b>	<b>\$ 7,853,154</b>	<b>\$ 7,703,746</b>	<b>\$ 7,779,283</b>
Expenses								
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Public Works	11,471,139	6,234,020	7,591,666	8,871,436	7,348,913	5,936,435	9,746,843	9,906,971
Public Safety	-	-	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-	-
Boards, Commissions & Others	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Principal Retirement	-	-	-	-	-	-	-	-
Interest and fiscal Charges	-	-	-	-	-	-	-	-
	\$ 11,471,139	\$ 6,234,020	\$ 7,591,666	\$ 8,871,436	\$ 7,348,913	\$ 5,936,435	\$ 9,746,843	\$ 9,906,971
Excess(deficiency) of revenues over(under) expenses	\$ (4,104,398)	\$ 2,314,631	\$ 1,661,273	\$ 381,503	\$ 394,837	\$ 1,916,719	\$ (2,043,097)	\$ (2,127,688)
Other Financing Sources and Uses								
Sale of Capital Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-	-	-	-	-
Other Transfers *	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (4,104,398)</b>	<b>\$ 2,314,631</b>	<b>\$ 1,661,273</b>	<b>\$ 381,503</b>	<b>\$ 394,837</b>	<b>\$ 1,916,719</b>	<b>\$ (2,043,097)</b>	<b>\$ (2,127,688)</b>
Beginning Fund Balance (Adjusted)	\$ 1,432,757	\$ (2,671,641)	\$ (357,010)	\$ 1,304,263	\$ 12,632,925	\$ 13,405,638	\$ 15,322,357	\$ 13,279,260
Prior Period Adjustment					377,876			
<b>Ending Fund Balance</b>	<b>\$ (2,671,641)</b>	<b>\$ (357,010)</b>	<b>\$ 1,304,263</b>	<b>\$ 1,685,766</b>	<b>\$ 13,405,638</b>	<b>\$ 15,322,357</b>	<b>\$ 13,279,260</b>	<b>\$ 11,151,572</b>

**FY2012 Estimated Financial Sources  
 Enterprise Service Funds  
 \$16.956 million**

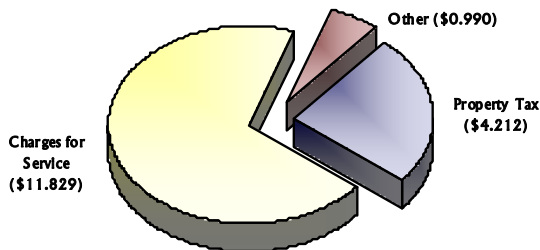


**FY2012 Estimated Expenditures  
 Enterprise Service Funds  
 \$17.338 million**

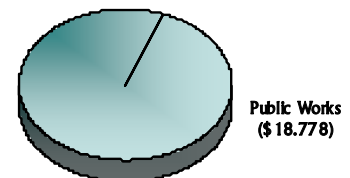


TOTAL ENTERPRISE FUNDS			
FY2010	FY2011	FY2012	FY2013
\$ 3,873,488	\$ 4,010,123	\$ 4,212,939	\$ 4,212,939
10,282,906	12,095,816	11,753,746	11,829,283
954,097	295,866	990,000	990,000
-	-	-	-
\$ 15,110,491	\$ 16,401,805	\$ 16,956,685	\$ 17,032,222
\$ -	\$ -	-	-
-	-	-	-
-	-	-	-
18,820,052	12,170,455	17,338,509	18,778,407
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 18,820,052	\$ 12,170,455	\$ 17,338,509	\$ 18,778,407
\$ (3,709,561)	\$ 4,231,350	\$ (381,824)	\$ (1,746,185)
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ (3,709,561)	\$ 4,231,350	\$ (381,824)	\$ (1,746,185)
\$ 14,065,682	\$ 10,733,997	\$ 14,965,347	\$ 14,583,523
\$ 10,356,121	\$ 14,965,347	\$ 14,583,523	\$ 12,837,338

**FY2013 Estimated Financial Sources  
 Enterprise Service Funds  
 \$17.032 million**



**FY2013 Estimated Expenditures  
 Enterprise Service Funds  
 \$18.778 million**



## **PROPRIETARY FUNDS**

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.

#### **REVENUES**

The FY2012 anticipated internal service revenue totals \$30,895,620. The FY2013 anticipated internal service funds revenue is estimated at \$31,416,066. Revenues are derived from charges for services (Fleet Management) and premiums (Workers Compensation and Health Insurance).

#### **APPROPRIATIONS**

Appropriations for the Internal Service Funds total \$31,813,910 for FY2012 and \$32,578,584 for FY2013.

### **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.

#### **REVENUES**

Current revenue for the Solid Waste Enterprise Fund is derived from three major source categories: tipping fees, property taxes and other revenue. Solid Waste revenue is anticipated to be \$16,956,685 in FY2012 and \$17,032,222 in FY2013. Property taxes comprise 24.85% of total Enterprise Fund revenues. The total property tax millage for Solid Waste will be 2.1 mills. Fees and charges for services comprise 69.32% of total Enterprise Fund revenues.

#### **EXPENDITURES**

Enterprise Fund appropriations total \$17,338,509 in FY2012 and \$18,778,407 in FY2013. Solid Waste expenditures are classified as: landfill operations, convenience center operations, recycling and post closure activities. Stormwater expenditures are related to drainage and flood projects.