

## COUNTY OF GREENVILLE BUDGET HIGHLIGHTS

Greenville County's biennium budget for FY2006 and FY2007 totals \$326,743,458. The FY2006 budget totals \$166,453,791, which is 6.15% less than the FY2005 budget of \$177,370,605. The FY2007 budget totals \$160,289,667, which is a 3.70% decrease from FY2006. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2006 and 2007 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 FY2003-2004	ADOPTED BUDGET FY2004-2005	PROPOSED BUDGET FY2005-2006	PROPOSED BUDGET FY2006-2007
<b>GENERAL FUND BUDGET</b>				
Administrative Services	\$1,550,534	\$1,869,918	\$1,919,682	\$1,948,725
General Services	7,024,863	8,579,680	9,677,407	9,664,494
Human Resources	1,200,838	1,704,276	1,634,219	1,724,447
Public Works	11,597,167	13,820,567	13,704,584	14,002,558
Public Safety	20,975,740	28,179,543	28,719,196	29,278,075
Elected & Appointed Offices/ Judicial	9,890,943	13,102,390	13,021,399	13,233,501
Elected & Appointed Offices/ Fiscal	1,526,139	2,160,878	2,159,217	2,201,549
Elected & Appointed Offices/Law Enforc.	18,323,378	25,751,078	27,668,121	28,572,423
Other Services	24,423,353	4,785,084	4,913,850	5,237,744
<b>TOTAL OPERATING BUDGET</b>	<b>\$96,512,955</b>	<b>\$99,953,414</b>	<b>\$ 103,417,675</b>	<b>\$ 105,863,516</b>
Interfund Transfers	9,669,137	25,981,765	4,962,478	3,558,802
<b>TOTAL GENERAL FUND BUDGET</b>	<b>\$ 106,182,092</b>	<b>\$ 125,935,179</b>	<b>\$ 108,380,153</b>	<b>\$ 109,422,318</b>
<b>SPECIAL REVENUE FUND</b>				
Road Paving	\$9,650,000	\$11,101,000	\$11,600,000	\$11,600,000
Accommodations Tax	283,883	283,883	750,107	750,107
Infrastructure Bank	570,096	588,011	604,152	620,776
Medical Charities	3,876,939	3,942,174	4,043,551	4,076,644
Victim's Rights	1,630,488	1,355,079	1,109,299	1,127,415
E-911	2,242,288	2,256,228	1,501,912	1,512,941
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>\$18,253,694</b>	<b>\$19,526,375</b>	<b>\$19,609,021</b>	<b>\$19,687,883</b>
<b>DEBT SERVICE FUND</b>				
General Obligation Bonds	\$5,324,506	\$4,596,315	\$4,887,030	\$5,119,591
COPs, SSRBs	8,801,653	8,808,983	9,275,126	9,295,872
Capital Leases	3,712,369	-	250,000	1,150,000
Service Charges	30,000	30,000	14,000	14,000
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$17,868,528</b>	<b>\$13,435,298</b>	<b>\$14,426,156</b>	<b>\$15,579,463</b>
<b>ENTERPRISE FUND</b>				
Solid Waste	\$14,075,727	\$13,623,753	\$18,063,461	\$9,625,003
Stormwater Management	4,850,000	4,850,000	5,975,000	5,975,000
<b>TOTAL ENTERPRISE FUND</b>	<b>\$18,925,727</b>	<b>\$18,473,753</b>	<b>\$24,038,461</b>	<b>\$15,600,003</b>
<b>TOTAL BUDGET</b>	<b>\$161,230,041</b>	<b>\$177,370,605</b>	<b>\$166,453,791</b>	<b>\$160,289,667</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	\$4,048,678	\$4,651,361	\$4,748,753	\$4,839,483
Workers Compensation	1,458,732	1,149,198	1,871,780	1,871,779
Health/Dental Insurance Premiums	15,233,197	15,946,274	20,192,793	21,275,652
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>\$20,740,607</b>	<b>\$21,746,833</b>	<b>\$26,813,326</b>	<b>\$27,986,914</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 FUNDS SUMMARY FISCAL YEAR 2006

The following chart presents a consolidated summary for Fiscal Year 2006 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	\$ 58,768,193	\$ 12,374,054	\$ 5,472,583	\$ -	\$ 4,016,281	\$ 80,631,111	\$ -
County Offices	23,057,629	-	-	-	-	23,057,629	-
Intergovernmental	18,982,458	1,522,000	4,736,174	-	-	25,240,632	-
Charges for Services	-	-	-	-	3,200,000	3,200,000	4,748,753
Premiums	-	-	-	-	-	-	21,474,793
Stormwater Fees	-	-	-	-	5,975,000	5,975,000	-
Other	4,887,108	2,475,107	378,395	-	1,514,410	9,255,020	-
<b>Total Estimated Financial Sources</b>	<b>\$ 105,695,388</b>	<b>\$ 16,371,161</b>	<b>\$ 10,587,152</b>	<b>\$ -</b>	<b>\$ 14,705,691</b>	<b>\$ 147,359,392</b>	<b>\$ 26,223,546</b>
<b>Expenditures</b>							
Administrative Services	\$ 1,919,682	-	\$ -	\$ -	\$ -	\$ 1,919,682	\$ -
General Services	9,677,407	-	-	3,600,000	-	13,277,407	4,723,753
Human Resources	1,634,219	-	-	-	-	1,634,219	-
Public Works	13,704,584	604,152	-	377,000	17,562,156	32,247,892	-
Public Safety	28,719,196	4,094,157	-	-	-	32,813,353	-
Judicial Services	13,021,399	1,109,299	-	-	-	14,130,698	-
Fiscal Services	2,159,217	1,501,912	-	-	-	3,661,129	-
Law Enforcement Services	27,668,121	750,107	-	-	-	28,418,228	-
Boards, Commissions & Others	4,913,850	11,600,000	-	-	-	16,513,850	-
Workers Compensation	-	-	-	-	-	-	1,184,118
Health and Dental	-	-	-	-	-	-	17,877,368
Capital Outlay	-	-	-	-	-	-	-
Principal Retirement	-	-	9,911,363	-	-	9,911,363	-
Interest and Fiscal Charges	-	-	6,612,495	-	-	6,612,495	-
	\$ 103,417,675	\$ 19,659,627	\$ 16,523,858	\$ 3,977,000	\$ 17,562,156	\$ 161,140,316	\$ 23,785,239
Excess (deficiency) of revenues over (under) expenditures	\$ 2,277,713	\$ (3,288,466)	\$ (5,936,706)	\$ (3,977,000)	\$ (2,856,465)	\$ (13,780,924)	\$ 2,438,307
<b>Other Financing Sources and Uses</b>							
Sale of Property	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	1,500,000	-	1,500,000	-
Bonded Sale/Debt Security issuance	-	5,000,000	-	-	-	5,000,000	-
Other Transfers *	650,000	(815,000)	165,000	-	-	-	-
Transfers	(4,612,478)	(3,026,846)	5,162,324	2,477,000	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (3,962,478)</b>	<b>\$ 1,158,154</b>	<b>\$ 5,327,324</b>	<b>\$ 3,977,000</b>	<b>\$ -</b>	<b>\$ 6,500,000</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (1,684,765)</b>	<b>\$ (2,130,312)</b>	<b>\$ (609,382)</b>	<b>\$ -</b>	<b>\$ (2,856,465)</b>	<b>\$ (7,280,924)</b>	<b>\$ 2,438,307</b>
Fund Balance July 1	35,577,908	2,230,935	10,672,407	35,156,456	7,732,435	91,370,141	5,358,593
Fund Balance June 30	\$ 33,893,143	\$ 100,623	\$ 10,063,025	\$ 35,156,456	\$ 4,875,970	\$ 84,089,217	\$ 7,796,900

## CONSOLIDATED FUNDS SUMMARY FISCAL YEAR 2007

The following chart presents a consolidated summary for Fiscal Year 2007 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	\$ 59,649,716	\$ 12,512,657	\$ 5,555,612	\$ -	\$ 4,093,608	\$ 81,811,593	\$ -
County Offices	23,689,650	-	-	-	-	23,689,650	-
Intergovernmental	19,172,042	1,525,520	4,734,155	-	-	25,431,717	-
Charges for Services	-	-	-	-	3,200,000	3,200,000	4,839,483
Premiums	-	-	-	-	-	-	22,557,652
Stormwater Fees	-	-	-	-	5,975,000	5,975,000	-
Other	4,681,609	2,496,691	298,122	-	1,514,410	8,990,832	-
<b>Total Estimated Financial Sources</b>	<b>\$ 107,193,017</b>	<b>\$ 16,534,868</b>	<b>\$ 10,587,889</b>	<b>\$ -</b>	<b>\$ 14,783,018</b>	<b>\$ 149,098,792</b>	<b>\$ 27,397,135</b>
<b>Expenditures</b>							
Administrative Services	\$ 1,948,725	-	\$ -	\$ -	\$ -	\$ 1,948,725	\$ -
General Services	9,664,494	-	-	3,300,000	-	12,964,494	4,814,483
Human Resources	1,724,447	-	-	-	-	1,724,447	-
Public Works	14,002,558	620,776	-	-	15,112,003	29,735,337	-
Public Safety	29,278,075	4,128,090	-	-	-	33,406,165	-
Judicial Services	13,233,501	1,127,415	-	-	-	14,360,916	-
Fiscal Services	2,201,549	1,512,941	-	-	-	3,714,490	-
Law Enforcement Services	28,572,423	750,107	-	-	-	29,322,530	-
Boards, Commissions & Others	5,237,744	11,600,000	-	-	-	16,837,744	-
Workers Compensation	-	-	-	-	-	-	1,273,176
Health and Dental	-	-	-	-	-	-	19,731,989
Capital Outlay	-	-	-	-	-	-	-
Principal Retirement	-	-	10,351,336	-	-	10,351,336	-
Interest and Fiscal Charges	-	-	6,399,154	-	-	6,399,154	-
	\$ 105,863,516	\$ 19,739,329	\$ 16,750,490	\$ 3,300,000	\$ 15,112,003	\$ 160,765,338	\$ 25,819,648
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ 1,329,501</b>	<b>\$ (3,204,461)</b>	<b>\$ (6,162,601)</b>	<b>\$ (3,300,000)</b>	<b>\$ (328,985)</b>	<b>\$ (11,666,546)</b>	<b>\$ 1,577,487</b>
<b>Other Financing Sources and Uses</b>							
Sale of Property	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	1,500,000	-	1,500,000	-
Bonded Sale/Debt Security Issuance	-	10,000,000	-	-	-	10,000,000	-
Other Transfers *	650,000	(650,000)	-	-	-	-	-
Transfers	(3,208,802)	(3,044,361)	4,453,163	1,800,000	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (2,558,802)</b>	<b>\$ 6,305,639</b>	<b>\$ 4,453,163</b>	<b>\$ 3,300,000</b>	<b>\$ -</b>	<b>\$ 11,500,000</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (1,229,301)</b>	<b>\$ 3,101,178</b>	<b>\$ (1,709,438)</b>	<b>\$ -</b>	<b>\$ (328,985)</b>	<b>\$ (166,546)</b>	<b>\$ 1,577,487</b>
<b>Fund Balance July 1</b>	<b>33,893,143</b>	<b>100,623</b>	<b>10,063,025</b>	<b>35,156,456</b>	<b>4,875,970</b>	<b>84,089,217</b>	<b>7,796,900</b>
<b>Fund Balance June 30</b>	<b>\$ 32,663,842</b>	<b>\$ 3,201,801</b>	<b>\$ 8,353,587</b>	<b>\$ 35,156,456</b>	<b>\$ 4,546,985</b>	<b>\$ 83,922,671</b>	<b>\$ 9,374,387</b>

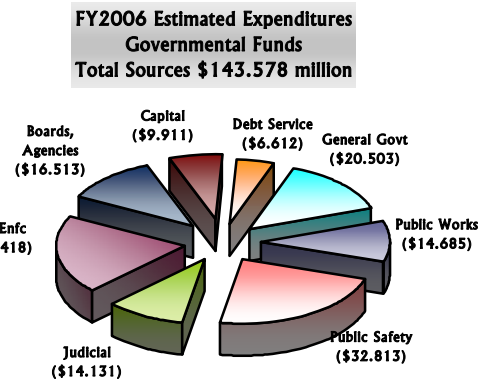
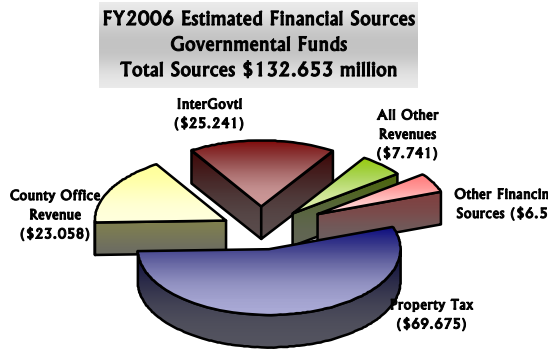
**GOVERNMENTAL FUNDS**

The following graphs and chart present 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  
 2004-2007 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 (FOR BUDGETARY PURPOSES ONLY)**

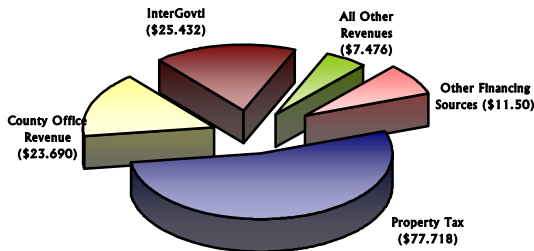
	GENERAL FUND				SPECIAL REVENUE				FY2004
	FY2004	FY2005	FY2006	FY2007	FY2004	FY2005	FY2006	FY2007	
<b>Financial Sources</b>									
Property Taxes	\$ 57,044,037	\$ 58,247,000	\$ 58,768,193	\$ 59,649,716	\$ 14,114,173	\$ 13,619,845	\$ 12,374,054	\$ 12,512,657	\$ 5,552,444
County Offices	20,565,873	21,729,791	23,057,629	23,689,650	-	-	-	-	-
Intergovernmental	18,643,989	18,770,750	18,982,458	19,172,042	1,522,202	1,522,000	1,522,000	1,525,520	5,427,500
Other	5,241,890	5,037,815	4,887,108	4,681,609	2,559,922	2,396,548	2,475,107	2,496,691	479,603
<b>Total Estimated Financial Sources</b>	<b>\$ 101,495,789</b>	<b>\$ 103,785,356</b>	<b>\$ 105,695,388</b>	<b>\$ 107,193,017</b>	<b>\$ 18,196,297</b>	<b>\$ 17,538,393</b>	<b>\$ 16,371,161</b>	<b>\$ 16,534,868</b>	<b>\$ 11,459,547</b>
<b>Expenditures</b>									
Administrative Services	\$ 1,374,483	\$ 1,812,273	\$ 1,919,682	\$ 1,948,725	-	-	-	-	-
General Services	6,735,149	8,431,787	9,677,407	9,664,494	-	-	-	-	-
Human Resources	1,150,439	1,822,688	1,634,219	1,724,447	-	-	-	-	-
Public Works	10,637,325	13,397,777	13,704,584	14,002,558	706,185	588,011	604,152	620,776	-
Public Safety	20,485,479	27,682,274	28,719,196	29,278,075	3,350,166	4,233,032	4,094,157	4,128,090	-
Judicial Services	9,559,182	13,052,698	13,021,399	13,233,501	1,578,858	1,355,802	1,109,299	1,127,415	-
Fiscal Services	1,498,793	2,108,407	2,159,217	2,201,549	1,923,450	1,786,228	1,501,912	1,512,941	-
Law Enforcement Services	18,746,764	25,807,239	27,668,121	28,572,423	822,237	692,513	750,107	750,107	-
Boards, Commissions & Others	23,371,041	4,868,251	4,913,850	5,237,744	9,650,000	11,110,000	11,600,000	11,600,000	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Principal Retirement	-	-	-	-	-	-	-	-	11,734,552
Interest and Fiscal Charges	-	-	-	-	626,924	470,000	-	-	6,820,445
	\$ 93,558,655	\$ 98,983,394	\$ 103,417,675	\$ 105,863,516	\$ 18,657,820	\$ 20,235,586	\$ 19,659,627	\$ 19,739,329	\$ 18,554,997
Excess (deficiency) of revenues over/under expenditures	\$ 7,937,134	\$ 4,801,962	\$ 2,277,713	\$ 1,329,501	\$ (461,523)	\$ (2,697,193)	\$ (3,288,466)	\$ (3,204,461)	\$ (7,095,450)
<b>Other Financing Sources and Uses</b>									
Sale of Property	-	-	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security Issuance	-	-	-	-	8,791,774	-	5,000,000	10,000,000	-
Other Transfers *	(262,389)	85,000	650,000	650,000	262,389	(85,000)	(815,000)	(650,000)	-
Transfers	(8,169,137)	(24,881,765)	(4,612,478)	(3,208,802)	(3,779,970)	(3,758,159)	(3,026,846)	(3,044,361)	3,477,607
<b>Total Other Sources (Uses)</b>	<b>\$ (8,431,526)</b>	<b>\$ (24,796,765)</b>	<b>\$ (3,962,478)</b>	<b>\$ (2,558,802)</b>	<b>\$ 5,274,193</b>	<b>\$ (3,843,159)</b>	<b>\$ 1,158,154</b>	<b>\$ 6,305,639</b>	<b>\$ 3,477,607</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (494,392)</b>	<b>\$ (19,994,803)</b>	<b>\$ (1,684,765)</b>	<b>\$ (1,229,301)</b>	<b>\$ 4,812,670</b>	<b>\$ (6,540,352)</b>	<b>\$ (2,130,312)</b>	<b>\$ 3,101,178</b>	<b>\$ (3,617,843)</b>
<b>Fund Balance July 1</b>	<b>\$ 56,067,103</b>	<b>\$ 55,572,711</b>	<b>\$ 35,577,908</b>	<b>\$ 33,893,143</b>	<b>3,958,617</b>	<b>8,771,287</b>	<b>2,230,935</b>	<b>100,623</b>	<b>\$ 13,863,890</b>
<b>Fund Balance June 30</b>	<b>\$ 55,572,711</b>	<b>\$ 35,577,908</b>	<b>\$ 33,893,143</b>	<b>\$ 32,663,842</b>	<b>\$ 8,771,287</b>	<b>\$ 2,230,935</b>	<b>\$ 100,623</b>	<b>\$ 3,201,801</b>	<b>\$ 10,246,047</b>

\* Transfers made for matching grants and other special revenue funds whose budget is passed separately by County Council

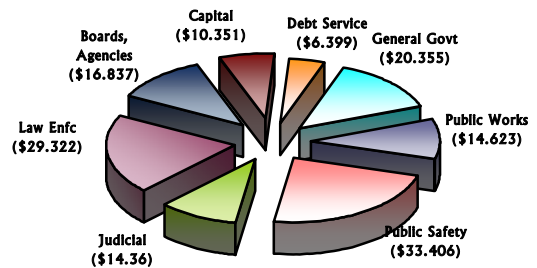


DEBT SERVICE			CAPITAL PROJECTS				TOTAL GOVERNMENTAL FUNDS			
FY2005	FY2006	FY2007	FY2004	FY2005	FY2006	FY2007	FY2004	FY2005	FY2006	FY2007
\$ 5,608,452	\$ 5,472,583	\$ 5,555,612	\$ -	\$ -	\$ -	\$ -	\$ 76,710,654	\$ 77,475,297	\$ 76,614,830	\$ 77,717,985
4,739,742	4,736,174	4,734,155	-	-	-	-	20,565,873	21,729,791	23,057,629	23,689,650
725,926	378,395	298,122	147,898	-	-	-	25,593,691	25,032,492	25,240,632	25,431,717
\$ 11,074,120	\$ 10,587,152	\$ 10,587,889	\$ 147,898	\$ -	\$ -	\$ -	\$ 8,429,313	\$ 8,160,289	\$ 7,740,610	\$ 7,476,422
\$ -	\$ -	\$ -	\$ 82,892	\$ -	\$ -	\$ -	\$ 1,457,375	\$ 1,812,273	\$ 1,919,682	\$ 1,948,725
-	-	-	1,301,980	3,600,000	3,600,000	3,300,000	8,037,129	12,031,787	13,277,407	12,964,494
-	-	-	541,154	-	-	-	1,691,593	1,822,688	1,634,219	1,724,447
-	-	-	392,392	377,000	377,000	-	11,735,902	14,362,788	14,685,736	14,623,334
-	-	-	762,387	-	-	-	24,598,032	31,915,306	32,813,353	33,406,165
-	-	-	-	-	-	-	11,138,040	14,408,500	14,130,698	14,360,916
-	-	-	-	-	-	-	3,422,243	3,894,635	3,661,129	3,714,490
-	-	-	91,269	-	-	-	19,660,270	26,499,752	28,418,228	29,322,530
-	-	-	2,923,480	-	-	-	33,021,041	15,978,251	16,513,850	16,837,744
8,663,351	9,911,363	10,351,336	-	-	-	-	2,923,480	-	-	-
6,336,833	6,612,495	6,399,154	-	-	-	-	11,734,552	8,663,351	9,911,363	10,351,336
\$ 15,000,184	\$ 16,523,858	\$ 16,750,490	\$ 6,095,554	\$ 3,977,000	\$ 3,977,000	\$ 3,300,000	\$ 7,447,369	\$ 6,806,833	\$ 6,612,495	\$ 6,399,154
\$ (3,926,064)	\$ (5,936,706)	\$ (6,162,601)	\$ (5,947,656)	\$ (3,977,000)	\$ (3,977,000)	\$ (3,300,000)	\$ (5,567,495)	\$ (5,798,295)	\$ (10,924,459)	\$ (11,337,561)
-	-	-	16,089	-	-	-	16,089	-	-	-
-	-	-	2,325,000	1,500,000	1,500,000	1,500,000	2,325,000	1,500,000	1,500,000	1,500,000
-	-	-	-	-	-	-	8,791,774	-	5,000,000	10,000,000
4,352,424	5,162,324	4,453,163	8,471,500	24,287,500	2,477,000	1,800,000	-	-	-	-
\$ 4,352,424	\$ 5,327,324	\$ 4,453,163	\$ 10,812,589	\$ 25,787,500	\$ 3,977,000	\$ 3,300,000	\$ 11,132,863	\$ 1,500,000	\$ 6,500,000	\$ 11,500,000
\$ 426,360	\$ (609,382)	\$ (1,709,438)	\$ 4,864,933	\$ 21,810,500	\$ -	\$ -	\$ 5,565,368	\$ (4,298,295)	\$ (4,424,459)	\$ 162,439
\$ 10,246,047	\$ 10,672,407	\$ 10,063,025	\$ 8,481,023	\$ 13,345,956	\$ 35,156,456	\$ 35,156,456	\$ 82,370,633	\$ 87,936,001	\$ 83,637,706	\$ 79,213,247
\$ 10,672,407	\$ 10,063,025	\$ 8,353,587	\$ 13,345,956	\$ 35,156,456	\$ 35,156,456	\$ 35,156,456	\$ 87,936,001	\$ 83,637,706	\$ 79,213,247	\$ 79,375,686

**FY2007 Estimated Financial Sources  
 Governmental Funds  
 Total Sources \$145.816 million**



**FY2007 Estimated Expenditures  
 Governmental Funds  
 Total Sources \$145.653 million**



## GENERAL FUND

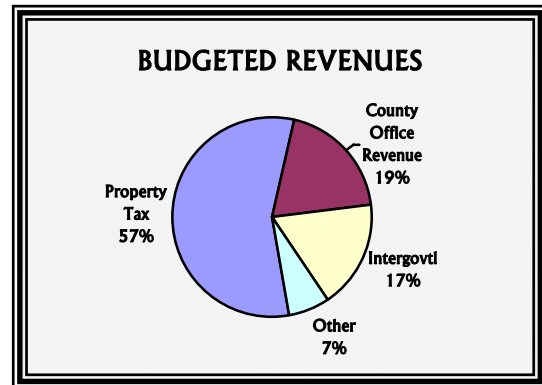
The General Fund operating and capital budget for the two-year period of FY2006 and FY2007 totals \$217,802,471. The General Fund operating budget for FY2006 (including salaries, operating, contractual and capital line items) totals \$108,380,153. This represents a decrease of \$17,555,026 or 13.93% from the FY2005 budget. The main reason for the decrease is attributed to funding for the detention center capital project in FY2005. The General Fund operating budget for FY2007 (including salaries, operating, contractual, and capital line items) totals \$109,422,318. This represents an increase of \$1,042,165 or 0.96% from FY2006. The increase is attributed to salary adjustments for merit increases and funding for health insurance costs.

### GENERAL FUND REVENUES

General Fund revenues in FY2006 are projected to be 5.82% greater than projected revenues for the FY2005 budget and 5.12% greater than the FY2004 actual revenues.

#### Property Tax

Property tax revenue is expected to be \$58,768,193 for FY2006 and \$59,649,716 for FY2007. Property taxes are the County's largest single revenue source, comprising 55.2% of all General Fund current revenues. Budgeted net collections for FY2006 are based on \$1.374 billion estimated assessed valuation and a 98% collection rate. Budgeted net collections for FY2007 are based on \$1.420 billion estimated assessed valuation and a 98% collection rate. The FY2006 estimated assessed valuation represents a 1.5% increase in growth over the FY2005 estimate of \$1.354 billion and 3.66% more than the actual for FY2004 (\$1.326 billion).



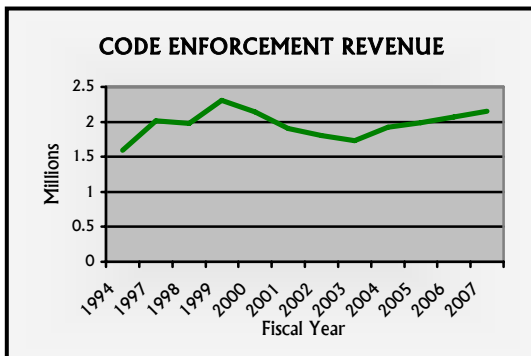
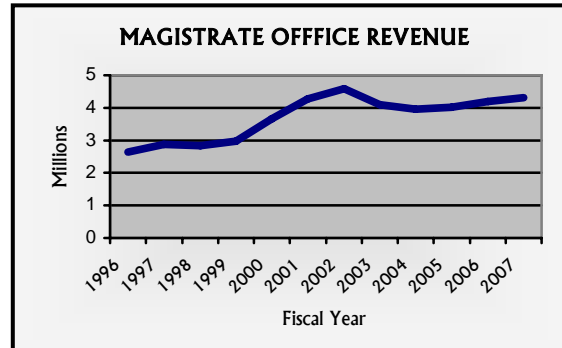
ASSESSED VALUATION AND TAX LEVY (In millions)				
	FY2004 Actual	FY2005 Projected	FY2006 Projected	FY2007 Projected
Real Property	991.2	1,011.0	1,026.2	1,057.0
Personal Property	511.8	522.0	529.8	545.7
Subtotal	1,503.0	1,533.0	1,556.0	1,602.7
Less Manufacturing Abatements	90.7	91.6	93.0	93.4
Less Tax Increment Districts	11.7	11.8	12.0	12.0
Less FILOTs	74.3	75.0	76.1	76.4
<b>Assessed Valuation</b>	<b>1,326.3</b>	<b>1,354.6</b>	<b>1,374.9</b>	<b>1,420.9</b>
Percent Change	2%	2%	1.5%	3%

The tax millage for the General Fund is 40.8 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 at 6%; personal property, industrial, and utilities at 10.5%. As a result of a referendum passed in 2000, the assessment ratio for personal motor vehicle taxes beginning to decrease January 1, 2002 to a 9.75% ratio and are continuing to decrease over the next six years (until 2008) to a 6.0% ratio.

**County Office Revenue**

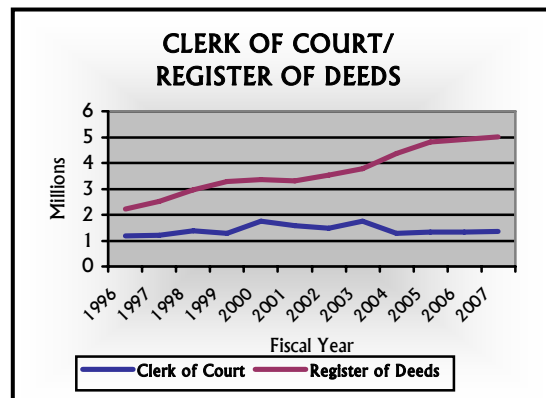
County Office Revenue represents the second largest revenue source for the County, comprising 21.6% of all General Fund revenues. This category of revenue includes fees and fines collected by various County offices. Some of the most significant sources are from the Magistrate offices, Register of Deeds, Clerk of Court, Building Standards Office, and Emergency Medical Services.

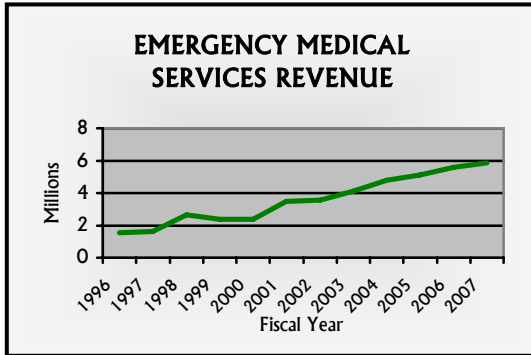
Revenue for **Magistrate Office Fines and Fees** is projected to be \$4.199 million for FY2006 and \$4.309 million for FY2007. The FY2006 projection of magistrate office revenue is 4.34% greater than the FY2005 projected revenue of \$4.025 million. Revenue peaked in FY2002 at \$4.5 million and has declined 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 conservative 2.0% growth factor.



**Code Enforcement Revenue** from fees for building permits and inspections is projected to be \$2.068 million in FY2006 and \$2.150 million in FY2007. The economy indicates revenue stabilization in departments related to property development. Fees collected for building permits declined in FY2003 due to economic conditions. Property development for homes averaging over \$150K declined while development for homes averaging under \$150K remained constant. The projection for FY2006 in building permit fees is 3.98% greater than the FY2005 projection.

Revenues from fines and fees collected by the elected offices of the **Clerk of Court** and the **Register of Deeds** are also a major source of the County Office revenue. Clerk of Court revenue is projected to be \$1.340 million for FY2006 and \$1.367 million for FY2007. The projection for FY2006 is 0.69% greater than the FY2005 projection of \$1.331 million. The Register of Deeds Office revenue is projected to be \$4.924 million for FY2006 and \$5.022 million for FY2007. The projection for FY2006 is 2.0% greater than the FY2005 projection of \$4.828 million. Revenue for this elected office increased 6.97% in FY2003 due to an influx of refinancing of homes because of low interest rates.

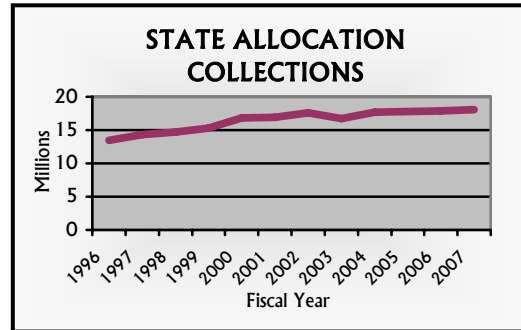




County Office revenue for **Emergency Medical Services** is also a major source of revenue for the General Fund. EMS revenue for FY2006 is projected to be \$5.600 million, an increase of 9.80% over the FY2005 projection of \$5.100 million. Revenue for FY2007 is projected to be \$5.880 million. EMS revenue 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.

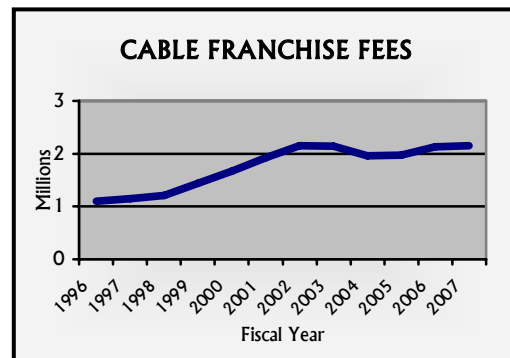
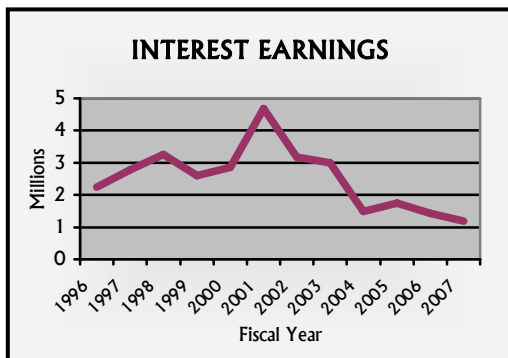
**Intergovernmental Revenue**

Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 17.7% 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. The County experienced a large increase from the Local Government Fund in FY2001 due to the recalculation based on the 2000 census. However, during FY2003, the County experienced a mid-year reduction in the state allocation due to a decline in the State's general fund revenues. The County anticipates funding for the current biennium to remain stable at the FY2004/FY2005 level.



**Other Revenue**

Other revenue includes interest earnings, rent and fees charged to various entities and accounts for 5.5% of General Fund current revenue. Interest income and cable franchise fees are the major parts of the revenue category. Interest revenue is based on available cash balances that can be invested in short-term, high quality investments and the current rate of return on the investments. Interest income declined in FY2004/FY2005 due to the transfer of general fund balance to the capital projects fund for the construction of the Detention Center addition. Cable franchise fees show an increasing trend during the biennium due to an increase in users and services.





**GENERAL FUND APPROPRIATIONS**

Total general fund appropriations for FY2006 are \$108,380,153 (inclusive of \$4,962,478 for interfund transfers). General fund appropriations for FY2007 are \$109,422,318 (inclusive of \$3,558,802 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.

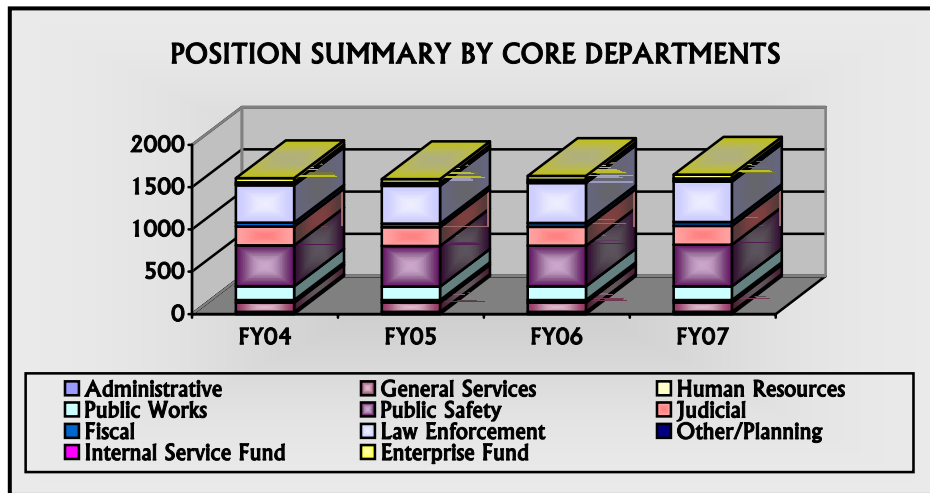
**Personnel Services**

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 FY2006 totals \$82,396,595 and equates to 79.67% of the General Fund operating budget, or 76.03% of the overall total General Fund budget. Employee benefits account for \$22,840,851 and are included in departmental accounts. The personnel services budget for FY2007 totals \$84,510,362, and equates to 79.83% of the General Fund operating budget, or 77.23% of the overall total General Fund budget. Employee benefits for FY2007 account for \$23,605,925 of the total personnel services budget.

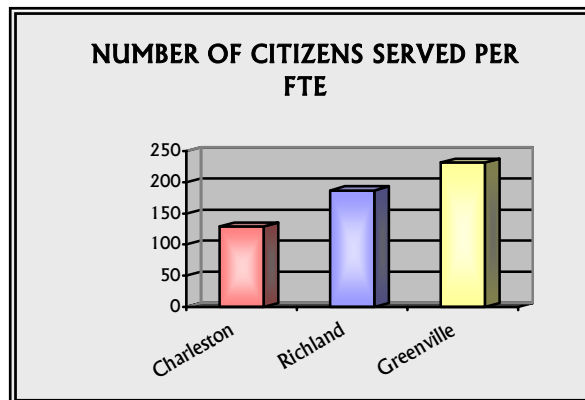
**Position Summary**

The biennium budget includes an increase in General Fund full-time equivalent positions of 28.00 positions from 1,536.52 to 1,564.52 positions for FY2006. This increase includes 19.00 full-time equivalent positions for the Sheriff's Office, 5.00 positions for the Detention Center, 2.50 positions for the Public Works Department, 1.00 position for the County Administrator's Office, and 0.50 position for the Master in Equity's Office. For FY2007, General Fund full-time equivalent positions will increase an additional 16.00 positions from 1,564.52 to 1,580.52. This increase includes 10.00 positions for the Detention Center, and 6.00 positions for the Sheriff's Office. The following chart display the number of full-time equivalent positions by departments.

DEPARTMENT	FY2004 ACTUAL	FY2005 ACTUAL	FY2006 BUDGET	FY2007 BUDGET
ADMINISTRATIVE SERVICES	23.80	23.80	24.80	24.80
GENERAL SERVICES	109.62	109.20	111.87	111.87
HUMAN RESOURCES	28.81	28.81	28.81	28.81
PUBLIC WORKS	162.50	161.50	164.00	164.00
PUBLIC SAFETY	484.19	476.19	481.19	491.19
ELECTED&APPOINTED OFFICIALS /JUDICIAL	222.74	221.74	219.57	219.57
ELECTED&APPOINTED OFFICIALS/ FISCAL	45.00	45.00	45.00	45.00
ELECTED&APPOINTED OFFICIALS/ LAW ENFORCEMENT	454.34	454.28	473.28	479.28
OTHER SERVICES/PLANNING COMMISSION	15.00	16.00	16.00	16.00
<b>TOTAL GENERAL FUND</b>	<b>1,546.00</b>	<b>1,536.52</b>	<b>1,564.52</b>	<b>1,580.52</b>
INTERNAL SERVICE FUND/FLEET MANAGEMENT	19.00	20.00	20.00	20.00
ENTERPRISE FUND/SOLID WASTE	36.26	36.26	36.26	36.26
ENTERPRISE FUND/STORMWATER MANAGEMENT	13.00	13.00	17.00	22.00
<b>TOTAL ALL FUNDS</b>	<b>1,614.26</b>	<b>1,605.78</b>	<b>1,637.78</b>	<b>1,658.78</b>



The chart above shows a graphic display of the number of full-time equivalent positions by department. The County of Greenville currently operates at a 232:1 ratio of resident population to staff. The chart below is a comparison of the number of citizens served per FTE between the three largest counties in South Carolina: Charleston, Richland, and Greenville.



**Operating Expenses and Contractual Charges**

General Fund operating expenses for FY2006 total \$16,694,631, which is 0.27% greater than the FY2005 budget. Operating expenses for FY2007 total \$16,882,974. These increases are attributable to the provision for enhancement packages for various departments. General Fund contractual charges for FY2006 total \$4,126,339 and for FY2007 total \$4,276,370.

**Capital Outlay**

The FY2006 General Fund capital line item budget totals \$200,110. The FY2007 capital line item budget totals \$193,810. These approved 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 annual budget. The following chart shows the capital line item funding history.

FISCAL YEAR	CAPITAL BUDGET	% CHANGE FROM PRIOR YEAR	ESTIMATED/ ACTUAL EXPENDITURES
2003-04	\$473,047	-6.96%	\$306,402
2004-05	391,447	-17.25%	423,947
2005-06	200,110	-48.88%	200,110
2006-07	193,810	-3.15%	193,810
<b>TOTAL</b>	<b>\$1,258,414</b>		<b>\$1,124,269</b>

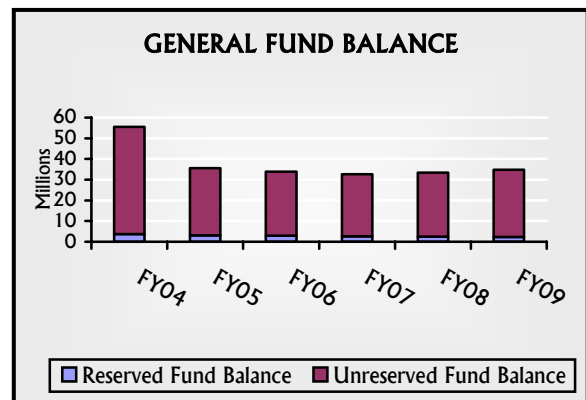
**Other Financing Sources/Uses**

Interfund transfers from other sources to the General Fund total \$1,000,000 for FY2006 and \$1,000,000 for FY2007. Interfund transfers from the General Fund to other funds total \$4,962,478 for FY2006 and \$3,558,802 for FY2007. Transfers to other funds include funding for capital projects, vehicle replacement and equipment lease/purchase payments, certain special revenue funds, and matching fund 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**

The fund balance for the General Fund as of June 30, 2004 was \$55,572,711. The fund balance as of June 30, 2005 is projected to be \$35,577,908, of which \$32,470,500 is unreserved. As of June 30, 2006, the fund balance for the General Fund is projected at \$33,893,143 with an unreserved fund balance of \$31,009,235. As of June 30, 2007, the fund balance for the General Fund is projected at \$32,663,842 million with an unreserved fund balance of \$29,999,982.

Beginning in FY1995, the County, as part of its business plan, implemented 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 the financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves in revenue declines. Currently, projections indicate that the County will maintain its no tax increase pledge through the biennium. The County plans to utilize portions of the fund balance in the next fiscal years for one-time capital expenditures while still maintaining a healthy fund balance. 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 above shows historical and projected general unreserved and reserved fund balance for the General Fund. The fund balance decreased in FY2005 due to the use of fund balance for the planned Detention Center Addition capital project. The fund balance is expected to remain above the \$30 million level during the biennium. The general fund projection is shown on the next page.



**COUNTY OF GREENVILLE  
 GENERAL FUND PROJECTION**

	FY 2004 ACTUAL	FY2005 AMENDED BUDGET	FY2005 PROJECTION	FY2006 BUDGET	FY2007 BUDGET	FY2008 PROJECTION	FY2009 PROJECTION
<b>BEGINNING FUND BALANCE</b>	\$ 56,067,103		\$ 55,572,711	\$ 35,577,908	\$ 33,893,143	\$ 32,663,842	\$ 33,387,703
<b>REVENUES</b>							
<b>Recurring Revenues</b>							
Property Taxes	\$ 57,044,037	\$ 57,110,872	\$ 58,247,000	\$ 58,768,193	\$ 59,649,716	\$ 61,439,207	\$ 63,282,384
County Offices	20,565,873	19,912,343	21,729,791	23,057,629	23,689,650	24,163,443	24,646,712
Intergovernmental	18,643,989	17,434,585	18,770,750	18,982,458	19,172,042	19,363,762	19,557,400
Other Revenue	5,241,890	5,931,543	5,037,815	4,887,108	4,681,609	4,907,746	5,102,640
Other Financing Sources (Transfer from Rd Mtc Fee)		435,000	435,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Recurring Revenues</b>	\$ 101,495,789	\$ 100,824,343	\$ 104,220,356	\$ 106,695,388	\$ 108,193,017	\$ 110,874,159	\$ 113,589,136
<b>Nonrecurring Revenues</b>							
Other Financing Sources (Transfer from Charity Hosp)	1,150,000	750,000	750,000	-	-	-	-
<b>TOTAL RESOURCES</b>	\$ 158,712,892	\$ 101,574,343	\$ 160,543,067	\$ 142,273,296	\$ 142,086,160	\$ 143,538,000	\$ 146,976,839
<b>Recurring Expenditures</b>							
Personnel Services							
Salaries	\$ 55,031,187	\$ 56,958,795	\$ 56,774,542	\$ 59,555,744	\$ 60,904,437	\$ 61,985,225	\$ 62,780,188
FICA	4,056,489	4,256,576	4,343,252	4,556,014	4,659,189	4,741,870	4,802,684
Retirement	4,744,603	4,779,248	4,646,788	5,156,368	5,284,179	5,702,641	5,775,777
Health Insurance Fund Deficit Reduction	-	-	-	-	-	-	-
Medical Insurance	9,588,049	11,065,569	11,065,569	11,481,788	12,009,012	12,781,128	13,602,335
Other Insurance	1,514,041	1,734,355	1,806,977	1,646,681	1,653,545	1,709,683	1,767,507
Operating Expenses	15,061,355	16,650,252	16,070,554	16,694,631	16,882,974	17,161,544	17,442,899
Contractual Agreements	3,256,529	4,117,172	3,851,765	4,126,339	4,276,370	4,281,705	4,285,043
Capital Outlay	306,402	391,447	423,947	200,110	193,810	130,500	130,500
Other Financing Uses (Capital Leases)	659,861	1,306,489	1,306,489	2,097,702	1,371,026	1,268,226	1,201,181
Other Financing Uses (Transfers to Special Revenue)	37,776	37,776	37,776	37,776	37,776	37,776	37,776
Other Financing Uses (Grants)	262,389	350,000	350,000	350,000	350,000	350,000	350,000
<b>Total Recurring Expenditures</b>	\$ 94,518,681	\$ 101,647,679	\$ 100,677,659	\$ 105,903,153	\$ 107,622,318	\$ 110,150,297	\$ 112,175,891
<b>Nonrecurring Expenditures</b>							
Other Financing Uses (Transfers to Capital Projects)	8,621,500	24,287,500	24,287,500	2,477,000	1,800,000	-	-
<b>TOTAL EXPENDITURES</b>	\$ 103,140,181	\$ 125,935,179	\$ 124,965,159	\$ 108,380,153	\$ 109,422,318	\$ 110,150,297	\$ 112,175,891
<b>ENDING FUND BALANCE</b>	\$ 55,572,711		\$ 35,577,908	\$ 33,893,143	\$ 32,663,842	\$ 33,387,703	\$ 34,800,948
<b>RESERVED FUND BALANCE</b>							
Encumbrances	\$ 1,605,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-	-	-	-
Reserve for Vehicle Self-Pay Program	-	-	1,000,000	750,000	500,000	250,000	-
Contingency per Financial Policies (2% of revenues)	2,052,916	-	2,107,407	2,133,908	2,163,860	2,217,483	2,271,783
Advance Receivable	-	-	-	-	-	-	-
<b>TOTAL RESERVED FUND BALANCE</b>	\$ 3,658,465	\$ -	\$ 3,107,407	\$ 2,883,908	\$ 2,663,860	\$ 2,467,483	\$ 2,271,783
<b>TOTAL UNRESERVED FUND BALANCE</b>	\$ 51,914,246	\$ -	\$ 32,470,500	\$ 31,009,235	\$ 29,999,982	\$ 30,920,220	\$ 32,529,166

## SPECIAL REVENUE FUNDS

The Special Revenue Funds in this budget document include Accommodations Tax, E-911, Home Incarceration Program, 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. The following chart shows the estimated financial sources and uses for the special revenue funds by category. A more detailed explanation of each fund is presented in the Special Revenue Section of this document.

COUNTY OF GREENVILLE TOTAL SPECIAL REVENUE FUNDS				
	FY2004 ACTUAL	FY2005 PROJECTION	FY2006 PROJECTION	FY2007 PROJECTION
<b>Financial Sources</b>				
Property Taxes	\$ 14,114,173	\$ 13,619,845	\$ 12,374,054	\$ 12,512,657
County Offices	-	-	-	-
Intergovernmental	1,522,202	1,522,000	1,522,000	1,525,520
Other	2,559,922	2,396,548	2,475,107	2,496,691
<b>Total Estimated Financial Sources*</b>	<b>\$ 18,196,297</b>	<b>\$ 17,538,393</b>	<b>\$ 16,371,161</b>	<b>\$ 16,534,868</b>
<b>Expenditures</b>				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Human Resources	-	-	-	-
Public Works	706,185	588,011	604,152	620,776
Public Safety	3,350,166	4,233,032	4,094,157	4,128,090
Judicial Services	1,578,858	1,355,802	1,109,299	1,127,415
Law Enforcement Services	1,923,450	1,786,228	1,501,912	1,512,941
Boards, Commissions & Others	822,237	692,513	750,107	750,107
Capital Outlay	9,650,000	11,110,000	11,600,000	11,600,000
Interest and Fiscal Charges	-	-	-	-
Principal Retirement	626,924	470,000	-	-
<b>Total Expenditures</b>	<b>\$ 18,657,820</b>	<b>\$ 20,235,586</b>	<b>\$ 19,659,627</b>	<b>\$ 19,739,329</b>
Excess(deficiency) of revenues over(under) expenditures	\$ (461,523)	\$ (2,697,193)	\$ (3,288,466)	\$ (3,204,461)
<b>Other Financing Sources and Uses</b>				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Proceeds	-	-	-	-
Bonded Sale/Debt Security issuance	8,791,774	-	5,000,000	10,000,000
Other Transfers *	262,389	(85,000)	(815,000)	(650,000)
Transfers	(3,779,970)	(3,758,159)	(3,026,846)	(3,044,361)
<b>Total Other Sources (Uses)</b>	<b>\$ 5,274,193</b>	<b>\$ (3,843,159)</b>	<b>\$ 1,158,154</b>	<b>\$ 6,305,639</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 4,812,670</b>	<b>\$ (6,540,352)</b>	<b>\$ (2,130,312)</b>	<b>\$ 3,101,178</b>
<b>Fund Balance July 1</b>	<b>\$ 7,607,662</b>	<b>\$ 12,420,332</b>	<b>\$ 5,879,980</b>	<b>\$ 3,749,668</b>
<b>Fund Balance - June 30</b>	<b>\$ 12,420,332</b>	<b>\$ 5,879,980</b>	<b>\$ 3,749,668</b>	<b>\$ 6,850,846</b>

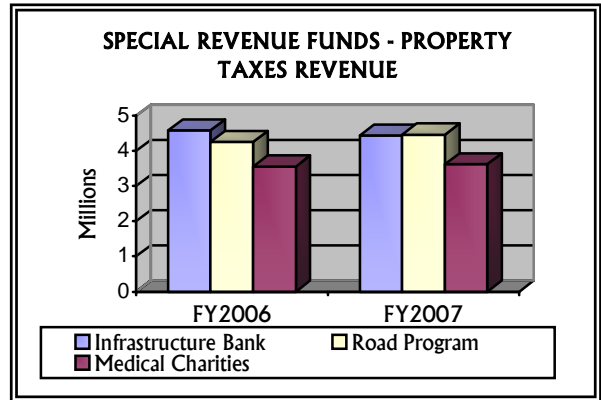
\* Transfers made for matching grants and other special revenue funds whose budget is passed separately by County Council

**SPECIAL REVENUE FUNDS – REVENUE**

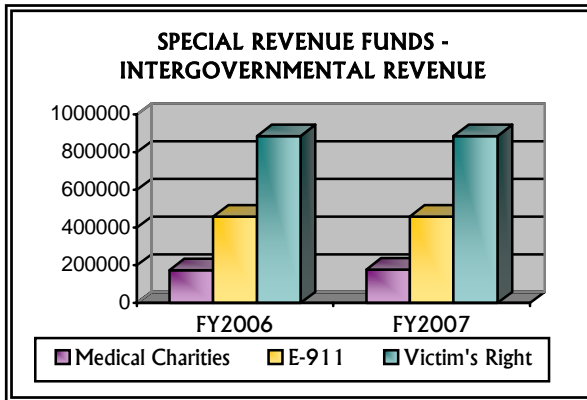
Revenues for Special Revenue Funds are projected to be \$16,371,161 for FY2006 and \$16,534,868 for FY2007. Revenue comes from three major categories: property taxes, intergovernmental, and other.

The majority of revenues for the selected Special Revenue Funds presented in this budget come from the property tax category, which comprises both property taxes and fees collected through property tax bills.

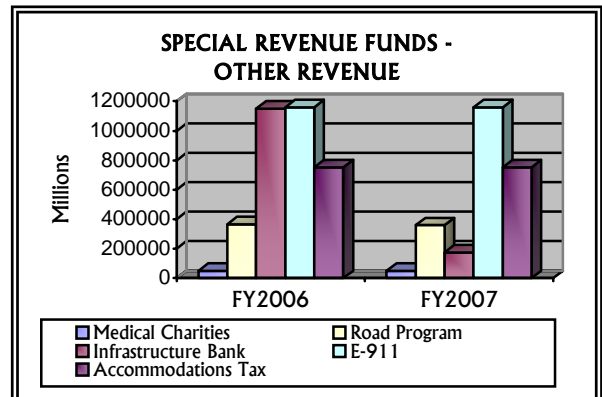
**Property taxes** will provide 75% of revenues for Special Revenue Funds - \$12,374,054 for FY2006 and \$12,512,657 for FY2007. This source provides 96.8% of Infrastructure Bank revenue. Infrastructure Bank revenues are derived from fee-in-lieu-of-tax payments made by companies as a result of transactions between the County and new industry. Property taxes provide 94% of Medical Charities revenue. Medical Charities property tax revenue is derived from 2.5 mills levied on all taxable property for the purpose of the Charity Hospitalization Fund. This source also provides 92% of 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 Department of Revenue and Taxation.



**Intergovernmental Revenues** for the Special Revenue Funds will be \$1,522,000, or 9.29%, for FY2006 and \$1,525,520, or 9.22%, for FY2007. This source comprises 28% of E-911 revenue, which comes from a tariff placed on wireless phones within the County. Intergovernmental revenue for Medical Charities (4.7%) is the portion of state-shared revenue allocated to the Medical Charities Division. This source also provides 100% of Victim’s Rights revenue. The revenue for the Victim’s Rights Fund comes from the State of South Carolina for the exclusive funding of victim services, provided for by state law.



The **Other Revenue** category for Special Revenue funds will be 15.1% of total revenue - \$2,475,107 for FY2006 and \$2,496,691 for FY2007. This source comprises 100% of Accommodations Tax. Accommodations tax comes 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 also provides 72% 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 3.2% of Infrastructure Bank revenue, 1.3% of Medical Charities revenue, and 7.9% of Road Program revenue. Other Revenue for the Infrastructure Bank, Medical Charities, and the Road Program come from interest earning and miscellaneous income.

#### **SPECIAL REVENUE FUNDS – APPROPRIATIONS**

Total appropriations for the selected Special Revenue Funds total \$19,659,627 for FY2006 and \$19,739,329 for FY2007. 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 FUNDS – OTHER FINANCING SOURCES/USES**

**Other Financing Sources** for the Road Program total \$5,000,000 in FY2006 and \$10,000,000 in FY2007 as bond proceeds to be used for road paving. An additional financing source is the transfer of \$37,776 from the General Fund to the Home Incarceration Program Special Revenue Fund. **Other Financing Uses** include a transfer of \$3,064,622 in FY2006 and \$3,582,137 in FY2007 from the Infrastructure Bank Special Revenue Fund to Debt Service Fund for the payment of principal and interest on Special Source Revenue Bond issues. FY2007 also includes a transfer of \$500,000 from the Infrastructure Bank to the Road Program.

### **DEBT SERVICE FUND**

#### **DEBT SERVICE FUND – REVENUES**

Debt Service Fund revenues for the biennium are derived from property taxes, intergovernmental revenue, and other revenue. Property taxes comprise 52% of Debt Service Fund revenues for the biennium - \$5,472,583 for FY2006 and \$5,555,612 for FY2007. Property tax millage of 1.0 mill is collected for General Obligation Bonds. Millage of 2.8 mills is collected for Certificates of Participation. Intergovernmental revenue comprises 44.7% of Debt Service Fund revenues - \$4,736,174 for FY2006 and \$4,734,155 for FY2007. This revenue is derived from reimbursements from the Greenville County Library and Greenville Technical College for debt service paid by the County for these entities. Other revenue comprises 3.6% of Debt Service Fund revenues and is derived from interest income and other miscellaneous revenues.

#### **DEBT SERVICE FUND – APPROPRIATIONS**

Debt Service Fund appropriations total \$16,523,858 for FY2006 and \$16,750,490 for FY2007. These expenditures represent the funding needed to pay the debt service obligations for all bond issues and capital leases. General Obligation Bond issues in the amount of \$5,000,000 (FY2006) and \$10,000,000 (FY2007) are anticipated for road paving issues.

#### **DEBT SERVICE FUND – OTHER FINANCING SOURCE/USES**

Other Financing Sources in the amount of \$5,327,324 (FY2006) and \$4,453,163 (FY2007) are programmed for the biennium. These sources represent transfers from other various funds for debt service obligations on Special Source Revenue Bonds and capital leases.

## CAPITAL PROJECTS FUND

The FY2006-FY2010 Capital Improvement Plan projects total \$82.457 million. The FY2006 Capital Improvement Program budget totals \$17.101 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 FY2006, the Capital Projects Fund totals \$13.700 million. The remaining \$3.401 million is financed by the County's two enterprise funds: solid waste and stormwater. The FY2007 Capital Improvement Program budget totals \$16.624 million. Of this total, \$13.400 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 \$3.224 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.

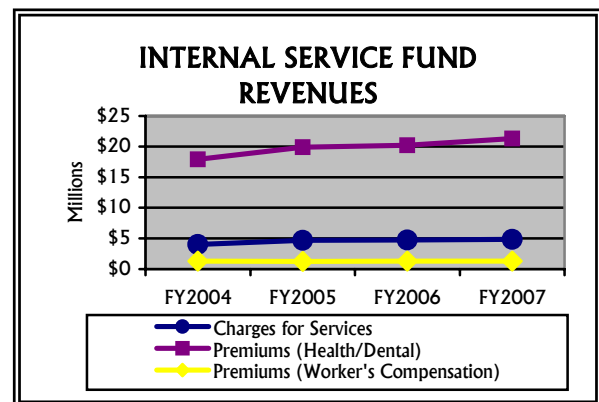
## PROPRIETARY FUNDS

### INTERNAL SERVICE FUNDS

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

#### INTERNAL SERVICE FUNDS - REVENUES

The FY2006 anticipated internal service fund revenue totals \$26,223,564, an increase of 1.6% from the FY2005 budget charges. The FY2007 anticipated internal service fund revenue is estimated at \$27,397,135. Revenues are derived from charges for services (Fleet Management) and premiums (Workers Compensation and Health Insurance). Charges for services comprise 18.1% of total internal service fund revenues. Premiums comprise 81.9% of total internal service revenues.



#### INTERNAL SERVICE FUNDS – APPROPRIATIONS

Appropriations for the Internal Service Funds total \$23,785,239 for FY2006 and \$25,819,648 for FY2007. Appropriations for the Fleet Management Internal Service Fund total \$4,723,753 for FY2006 and \$4,814,483 for FY2007. Appropriations for Health and Dental Internal Service Fund total \$17,877,368 for FY2006 and \$19,371,989 for FY2007. Appropriations for Worker's Compensation Internal Service Fund total \$1,184,118 for FY2006 and \$1,273,176 for FY2007.



## ENTERPRISE FUNDS

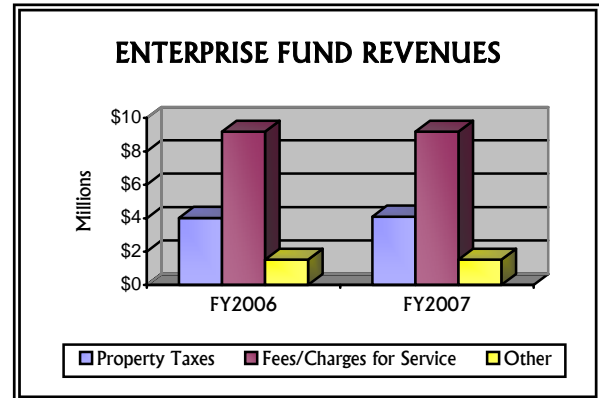
Greenville County has two Enterprise funds: Solid Waste and Stormwater Management.

### ENTERPRISE FUNDS - REVENUES

Enterprise Fund resources available for appropriation total \$14,705,691 in FY2006 and \$14,783,018 in FY2007. Current revenue is derived from three major source categories: tipping fees, property taxes and other revenue for the Solid Waste Enterprise Fund. Fund resources available for appropriation for the Stormwater Enterprise Fund total \$5,975,000 for both years of the biennium. Revenues for Stormwater Management come from a Stormwater Fee.

**Property Taxes** comprise 27.3% of total Enterprise Fund revenues. The FY2006/FY2007 biennium budget includes a 0.5 mill increase for the Solid Waste Enterprise Fund. This increase is accomplished through a transfer from the Medical Charities Special Revenue Fund. The total property tax millage for Solid Waste will be 2.8 mills.

**Fees/Charges for Services** comprise 62.4% of total Enterprise Fund revenues. This includes tipping fees for the Solid Waste Enterprise Fund and the stormwater fee for the Stormwater Enterprise Fund. **Other Revenue** comprises 10.3% of total Enterprise Fund revenues. This includes interest and other miscellaneous revenues.



### ENTERPRISE FUNDS – APPROPRIATIONS

Appropriations for the Enterprise Funds total \$17,562,156 for FY2006 and \$15,112,003 for FY2007. Solid Waste expenditures are classified as: landfill operations, convenience center operations, recycling and post closure activities. Stormwater expenditures are related to drainage projects and implementation of the NPDES4 permit.

Then following pages show the estimated financial sources and uses for the Internal Service Funds and Enterprise Funds.

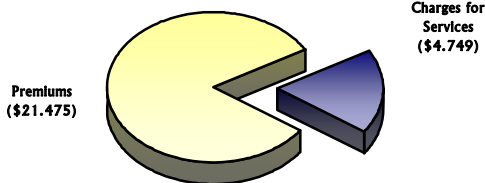
## PROPRIETARY FUNDS

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.

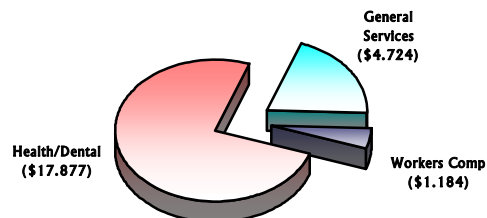
### PROPRIETARY FUNDS – INTERNAL SERVICE FUNDS 2004-2007 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	FLEET MANAGEMENT				HEALTH INSURANCE			
	FY2004	FY2005	FY2006	FY2007	FY2004	FY2005	FY2006	FY2007
<b>Financial Sources</b>								
Charges for Services	\$ 4,035,274	\$ 4,676,361	\$ 4,748,753	\$ 4,839,483	\$ -	\$ -	\$ -	\$ -
Premiums	-	-	-	-	17,923,853	19,876,379	20,192,793	21,275,652
Other	-	-	-	-	-	-	-	-
<b>Total Estimated Financial Sources</b>	<b>\$ 4,035,274</b>	<b>\$ 4,676,361</b>	<b>\$ 4,748,753</b>	<b>\$ 4,839,483</b>	<b>\$ 17,923,853</b>	<b>\$ 19,876,379</b>	<b>\$ 20,192,793</b>	<b>\$ 21,275,652</b>
<b>Expenses</b>								
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	4,048,678	4,651,361	4,723,753	4,814,483	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-	-
Boards, Commissions & Others	-	-	-	-	-	-	-	-
Workmens Compensation	-	-	-	-	-	-	-	-
Health and Dental	-	-	-	-	15,233,197	15,946,274	17,877,368	19,731,989
	\$ 4,048,678	\$ 4,651,361	\$ 4,723,753	\$ 4,814,483	\$ 15,233,197	\$ 15,946,274	\$ 17,877,368	\$ 19,731,989
Excess(deficiency) of revenues over(under) expenses	\$ (13,404)	\$ 25,000	\$ 25,000	\$ 25,000	\$ 2,690,656	\$ 3,930,105	\$ 2,315,425	\$ 1,543,663
<b>Other Financing Sources and Uses</b>								
Sale of Property	-	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-	-	-	-	-
State Conservation Loan	-	-	-	-	-	-	-	-
Other Transfers *	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	(589,779)	(589,779)
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (589,779)</b>	<b>\$ (589,779)</b>
<b>Net Increase (Decrease)in Net Assets</b>	<b>\$ (13,404)</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 2,690,656</b>	<b>\$ 3,930,105</b>	<b>\$ 1,725,646</b>	<b>\$ 953,884</b>
<b>Net Assets - Beginning</b>	<b>\$ (191,062)</b>	<b>\$ (204,466)</b>	<b>\$ (179,466)</b>	<b>\$ (154,466)</b>	<b>\$ 54</b>	<b>\$ 2,690,710</b>	<b>\$ 6,620,815</b>	<b>\$ 8,346,461</b>
<b>Net Assets - Ending</b>	<b>\$ (204,466)</b>	<b>\$ (179,466)</b>	<b>\$ (154,466)</b>	<b>\$ (129,466)</b>	<b>\$ 2,690,710</b>	<b>\$ 6,620,815</b>	<b>\$ 8,346,461</b>	<b>\$ 9,300,345</b>

**FY2006 Estimated Financial Sources  
 Internal Service Funds  
 Total Sources \$26.224 million**

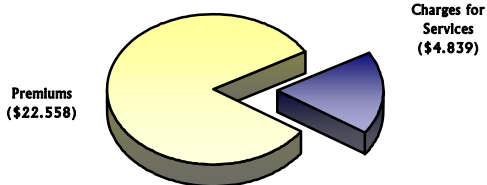


**FY2006 Estimated Expenditures  
 Internal Service Funds  
 Total Sources \$23.785 million**

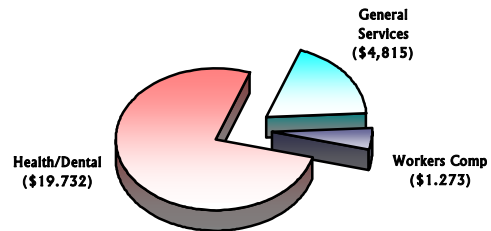


WORKERS COMPENSATION				TOTAL INTERNAL SERVICE FUNDS			
FY2004	FY2005	FY2006	FY2007	FY2004	FY2005	FY2006	FY2007
\$ -	\$ -	\$ -	\$ -	\$ 4,035,274	\$ 4,676,361	\$ 4,748,753	\$ 4,839,483
1,325,201	1,246,000	1,282,000	1,282,000	19,249,054	21,122,379	21,474,793	22,557,652
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,325,201	\$ 1,246,000	\$ 1,282,000	\$ 1,282,000	\$ 23,284,328	\$ 25,798,740	\$ 26,223,546	\$ 27,397,135
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	4,048,678	4,651,361	4,723,753	4,814,483
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,458,732	1,149,198	1,184,118	1,273,176	1,458,732	1,149,198	1,184,118	1,273,176
-	-	-	-	15,233,197	15,946,274	17,877,368	19,731,989
\$ 1,458,732	\$ 1,149,198	\$ 1,184,118	\$ 1,273,176	\$ 20,740,607	\$ 21,746,833	\$ 23,785,239	\$ 25,819,648
\$ (133,531)	\$ 96,802	\$ 97,882	\$ 8,824	\$ 2,543,721	\$ 4,051,907	\$ 2,438,307	\$ 1,577,487
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	589,779	589,779	-	-	-	-
-	-	589,779	589,779	-	-	-	-
\$ (133,531)	\$ 96,802	\$ 687,661	\$ 598,603	\$ 2,543,721	\$ 4,051,907	\$ 2,438,307	\$ 1,577,487
\$ (1,046,027)	\$ (1,179,558)	\$ (1,082,756)	\$ (395,095)	\$ (1,237,035)	\$ 1,306,686	\$ 5,358,593	\$ 7,796,900
\$ (1,179,558)	\$ (1,082,756)	\$ (395,095)	\$ 203,508	\$ 1,306,686	\$ 5,358,593	\$ 7,796,900	\$ 9,374,387

**FY2007 Estimated Financial Sources  
 Internal Service Funds  
 Total Sources \$27.397 million**



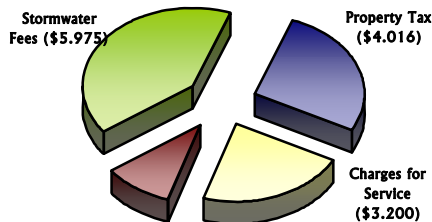
**FY2007 Estimated Expenditures  
 Internal Service Funds  
 Total Sources \$25.820 million**



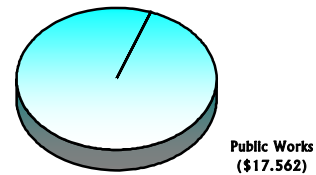
**PROPRIETARY FUNDS – ENTERPRISE FUNDS  
 2004-2007 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 (FOR BUDGETARY PURPOSES ONLY)**

	SOLID WASTE				STORMWATER			
	FY2004	FY2005	FY2006	FY2007	FY2004	FY2005	FY2006	FY2007
<b>Financial Sources</b>								
Property Taxes	\$ 3,370,709	\$ 3,224,860	\$ 4,016,281	\$ 4,093,608	\$ -	\$ -	\$ -	\$ -
Charges for Services	2,643,084	3,200,000	3,200,000	3,200,000	-	-	-	-
Other	686,488	1,514,410	1,514,410	1,514,410	90,225	-	-	-
Stormwater Fees	-	-	-	-	4,777,480	5,975,000	5,975,000	5,975,000
<b>Total Estimated Financial Sources</b>	<b>\$ 6,700,281</b>	<b>\$ 7,939,270</b>	<b>\$ 8,730,691</b>	<b>\$ 8,808,018</b>	<b>\$ 4,867,705</b>	<b>\$ 5,975,000</b>	<b>\$ 5,975,000</b>	<b>\$ 5,975,000</b>
<b>Expenses</b>								
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Public Works	6,344,488	10,623,753	11,587,156	9,137,003	4,064,145	4,859,677	5,975,000	5,975,000
Public Safety	-	-	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-	-
Boards, Commissions & Others	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Principal Retirement	-	-	-	-	-	-	-	-
Interest and fiscal Charges	-	-	-	-	-	-	-	-
	\$ 6,344,488	\$ 10,623,753	\$ 11,587,156	\$ 9,137,003	\$ 4,064,145	\$ 4,859,677	\$ 5,975,000	\$ 5,975,000
<b>Excess(deficiency) of revenues over(under) expenses</b>	<b>\$ 355,793</b>	<b>\$ (2,684,483)</b>	<b>\$ (2,856,465)</b>	<b>\$ (328,985)</b>	<b>\$ 803,560</b>	<b>\$ 1,115,323</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Sources and Uses</b>								
Sale of Capital Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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>\$ 355,793</b>	<b>\$ (2,684,483)</b>	<b>\$ (2,856,465)</b>	<b>\$ (328,985)</b>	<b>\$ 803,560</b>	<b>\$ 1,115,323</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Net Assets</b>	<b>\$ 5,198,976</b>	<b>\$ 5,554,769</b>	<b>\$ 2,870,286</b>	<b>\$ 13,821</b>	<b>\$ 2,943,266</b>	<b>\$ 3,746,826</b>	<b>\$ 4,862,149</b>	<b>\$ 4,862,149</b>
<b>Ending Net Assets</b>	<b>\$ 5,554,769</b>	<b>\$ 2,870,286</b>	<b>\$ 13,821</b>	<b>\$ (315,164)</b>	<b>\$ 3,746,826</b>	<b>\$ 4,862,149</b>	<b>\$ 4,862,149</b>	<b>\$ 4,862,149</b>

**FY2006 Estimated Financial Sources  
 Enterprise Service Funds  
 Total Sources \$14.705 million**

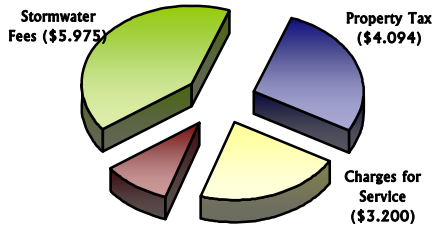


**FY2006 Estimated Expenditures  
 Enterprise Service Funds  
 Total Sources \$17.562 million**

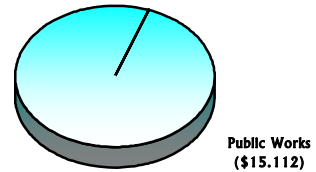


TOTAL ENTERPRISE FUNDS			
FY2004	FY2005	FY2006	FY2007
\$ 3,370,709	\$ 3,224,860	\$ 4,016,281	\$ 4,093,608
2,643,084	3,200,000	3,200,000	3,200,000
776,713	1,514,410	1,514,410	1,514,410
4,777,480	5,975,000	5,975,000	5,975,000
<b>\$ 11,567,986</b>	<b>\$ 13,914,270</b>	<b>\$ 14,705,691</b>	<b>\$ 14,783,018</b>
\$ -	\$ -	-	-
-	-	-	-
10,408,633	15,483,430	17,562,156	15,112,003
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$ 10,408,633</b>	<b>\$ 15,483,430</b>	<b>\$ 17,562,156</b>	<b>\$ 15,112,003</b>
\$ 1,159,353	\$ (1,569,160)	\$ (2,856,465)	\$ (328,985)
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$ 1,159,353</b>	<b>\$ (1,569,160)</b>	<b>\$ (2,856,465)</b>	<b>\$ (328,985)</b>
\$ 8,142,242	\$ 9,301,595	\$ 7,732,435	\$ 4,875,970
\$ 9,301,595	\$ 7,732,435	\$ 4,875,970	\$ 4,546,985

**FY2007 Estimated Financial Sources  
 Enterprise Service Funds  
 Total Sources \$14.783 million**



**FY2007 Estimated Expenditures  
 Enterprise Service Funds  
 Total Expenditures \$15.112 million**



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