

COUNTY OF GREENVILLE STATISTICAL INFORMATION

DEMOGRAPHIC INFORMATION

Population Growth

The population of the County, which was 320,127 in 1990 according to the U.S. Bureau of the Census, exceeded 379,616 in 2000, and was 451,428 in 2010. Greenville County is the largest county in population in South Carolina. Growth rates have averaged 2.9% per year since 2005. This table shows the population information for the County and the State for the past six years.

| Year | Greenville County | South Carolina |
|------|-------------------|----------------|
| 2006 | 407,533 | 4,256,199 |
| 2007 | 418,555 | 4,339,399 |
| 2008 | 431,215 | 4,424,232 |
| 2009 | 442,635 | 4,503,280 |
| 2010 | 451,428 | 4,561,242 |

Source: U.S. Census Bureau, Population Division

Racial Composition of County

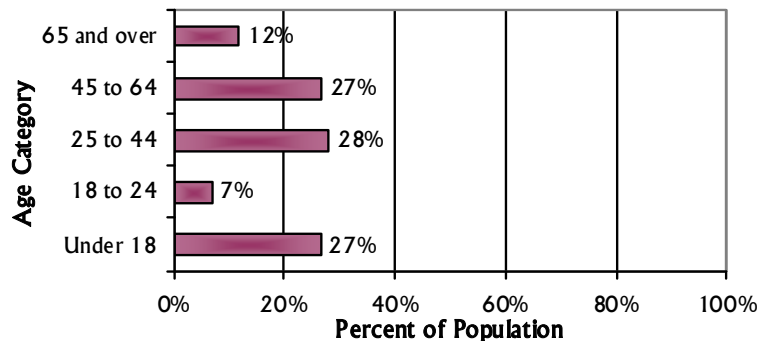
The following chart depicts the population of Greenville County by racial composition.

| Race | Greenville County | % of Total | South Carolina | % of Total |
|---------------------------|-------------------|------------|----------------|------------|
| White | 333,084 | 73.78% | 3,060,000 | 67.09% |
| Black or African American | 81,497 | 18.05% | 1,290,684 | 28.30% |
| Other | 36,847 | 8.16% | 210,558 | 4.62% |
| Total | 451,428 | | 4,561,242 | |

Source: U.S. Census Bureau

Age Distribution of Population

The following chart depicts the age distribution of the population of Greenville County in 2010.



ECONOMIC INFORMATION

Per Capita Income

The County ranked third among the 46 counties in the State of South Carolina in per capita personal income for 2009. The per capita income in the County, the State, and the United States for each of the last five years for which information is available is shown below:

| Year | Greenville County | South Carolina | United States |
|------|-------------------|----------------|---------------|
| 2005 | \$ 31,759 | \$ 28,285 | \$ 34,471 |
| 2006 | \$ 33,460 | \$ 29,767 | \$ 36,714 |
| 2007 | \$ 36,606 | \$ 32,134 | \$ 39,461 |
| 2008 | \$ 37,254 | \$ 33,063 | \$ 40,674 |
| 2009 | \$ 35,963 | \$ 32,505 | \$ 39,635 |

Source: U. S. Bureau of Economic Analysis

Median Family Income

According to the South Carolina Office of Research and Statistics, the estimated median family income for the County was \$45,917 in 2009, which ranked the household income of the County as the highest among the 10 counties in the upstate region. Listed below are the median family income statistics for 2005 – 2009 for Greenville County and the State.

| Year | Greenville County | South Carolina |
|------|-------------------|----------------|
| 2005 | \$ 42,714 | \$ 39,477 |
| 2006 | \$ 42,276 | \$ 41,204 |
| 2007 | \$ 47,867 | \$ 43,508 |
| 2008 | \$ 48,147 | \$ 44,965 |
| 2009 | \$ 45,917 | \$ 42,580 |

Source: South Carolina Office of Research and Statistics

Retail Sales

The State of South Carolina imposes a five percent sales tax on certain retail sales. Over the past five years there has been slight fluctuation in the level of retail sales in the County due to economic factors. The table shows the level of retail sales for businesses located in the County for the last five years for which information is available.

| Year | Greenville County Sales |
|------|-------------------------|
| 2007 | \$ 14,547,546,000 |
| 2008 | \$ 15,127,862,000 |
| 2009 | \$ 13,764,523,000 |
| 2010 | \$ 12,968,004,000 |
| 2011 | \$ 13,416,069,000 |

Source: South Carolina Department of Revenue & Taxation

Capital Investment

Over the past five years, Greenville has attracted more than \$1.10 billion in new business investments and 7,151 new jobs. This growth has allowed for more businesses to be created per capita than any other region in the southeastern United States. The following table sets forth the total capital investment for new and expanded industry within the County for the last five years.

| Year | Total Investment | Jobs Created |
|-----------------|------------------|--------------|
| 2006 | \$ 298.5 Million | 1,922 |
| 2007 | \$ 183.2 Million | 681 |
| 2008 | \$ 181.3 Million | 1,556 |
| 2009 | \$ 185.5 Million | 909 |
| 2010 | \$ 251.9 Million | 2,083 |
| Five Year Total | \$ 1.10 Billion | 7,151 |

Source: Greenville Area Development Corporation

Major Employers

The following table shows the ten largest employers located within the County, the type of business and their approximate number of employees as of December 2010:

| Company Name | Type of Business | Employment |
|---------------------------------------|---|------------|
| Greenville Hospital System | Health Services | 9,778 |
| School District of Greenville County | Public Education | 8,700 |
| Michelin North America, Inc. | Headquarters/Manufacturing | 4,000 |
| Bon Secours St. Francis Health System | Health Services | 3,500 |
| SC State Government | State Government | 3,238 |
| General Electric Co. | Engineering/Turbines & Jet Engine Parts | 3,200 |
| Fluor Corporation | Engineering/Construction Services | 2,100 |
| US Government | Federal Government | 1,857 |
| Greenville County Government | Government | 1,672 |
| Bob Jones University | Higher Education | 1,650 |

Source: Greenville Area Development Corporation and SC Appalachian Council of Governments

Labor Force

The South Carolina Employment Security Commission compiles data on labor force participation rates. The labor force participation rates of residences of the County (regardless of place of employment) for the past five years for which information is available are as follows:

| | 2006 | 2007 | 2008 | 2009 | 2010 |
|-----------------------------------|---------|---------|---------|---------|---------|
| Civilian Labor Force | 216,344 | 220,236 | 225,122 | 225,432 | 224,432 |
| Employment | 204,865 | 209,485 | 212,531 | 203,193 | 203,344 |
| Unemployment | 11,479 | 10,751 | 12,591 | 22,239 | 21,088 |
| Percent of Labor Force Unemployed | 5.3% | 4.9% | 5.6% | 9.9% | 9.4% |

Source: South Carolina Employment Security Commission, Labor Market Information Division

Unemployment

The average unemployment rates for the County and the State for each of the last five years is shown below.

| Year | Greenville County | South Carolina |
|------|-------------------|----------------|
| 2006 | 5.3 | 6.5 |
| 2007 | 4.9 | 5.9 |
| 2008 | 5.6 | 6.9 |
| 2009 | 10.0 | 11.6 |
| 2010 | 9.6 | 11.3 |

Source: SC Employment Security Commission, Labor Market Division

Assessed Value of Taxable Property

The assessed value of all taxable property in the County for the last five fiscal years for which data is available is set forth below:

| Fiscal Year | Tax Year | Assessed Value in County | | Total Assessed Value |
|-------------|----------|--------------------------|-------------------|----------------------|
| | | Real Property | Personal Property | |
| 2004 | 2003 | 1,067,278,680 | 479,392,044 | 1,546,670,724 |
| 2005 | 2004 | 1,098,053,820 | 454,701,317 | 1,552,755,137 |
| 2006 | 2005 | 1,132,732,000 | 437,701,000 | 1,570,433,000 |
| 2007 | 2006 | 1,178,416,000 | 444,692,000 | 1,623,108,000 |
| 2008 | 2007 | 1,280,517,000 | 456,145,000 | 1,736,662,000 |
| 2009 | 2008 | 1,368,068,000 | 448,113,000 | 1,816,181,000 |
| 2010 | 2009 | 1,422,367,000 | 429,620,000 | 1,851,987,000 |

Source: County Records

Tax Rates

| | Tax Rates | | | | |
|-------------------------|-------------|-------------|-------------|-------------|-------------|
| | TY2006 | TY2007 | TY2008 | TY2009 | TY2010 |
| General Fund | 40.8 | 39.5 | 39.5 | 40.5 | 40.3 |
| Debt Service | 3.8 | 3.5 | 3.5 | 2.5 | 2.5 |
| Charity Hospitalization | 2.5 | 2.4 | 2.4 | 2.4 | 2.4 |
| Solid Waste | 2.8 | 2.2 | 2.2 | 2.2 | 2.1 |
| Total Millage | 49.9 | 47.6 | 47.6 | 47.6 | 47.3 |

Source: County Records

Tax Collections for Last Five Years

The following table shows taxes levied (adjusted to include additions, abatements) for the County, taxes collected as of June 30 of the year following the year in which the levy was made, the amount of delinquent taxes (which taxes include taxes levied in prior years but collected in the year shown), and the percentage of taxes collected.

| Fiscal Year | Tax Year | Total Tax Levy | Current Taxes Collected | Current Percentage Collected | Delinquent Taxed Collected | Total Taxes Collected | Percent Collected |
|-------------|----------|----------------|-------------------------|------------------------------|----------------------------|-----------------------|-------------------|
| 2006 | 2005 | 390,765,197 | 369,535,026 | 94.6% | 22,248,443 | 391,783,469 | 100.3% |
| 2007 | 2006 | 427,637,474 | 404,966,346 | 94.7% | 20,255,041 | 425,221,387 | 99.4% |
| 2008 | 2007 | 387,837,036 | 368,290,548 | 95.0% | 21,274,877 | 389,565,425 | 100.4% |
| 2009 | 2008 | 411,821,796 | 389,971,048 | 94.7% | 5,908,400 | 395,879,448 | 96.1% |
| 2010 | 2009 | 419,899,240 | 410,547,598 | 97.8% | 9,963,131 | 420,510,729 | 100.1% |

Source: Greenville County Records

Ten Largest Taxpayers

The ten largest taxpayers for Fiscal Year 2010 (tax year 2009) in the County are set forth below:

| Taxpayer | Type of Business | Taxes Billed (000's omitted) | Percentage of Total Taxable Assessed Value |
|-------------------------------------|---------------------|---------------------------------|--|
| Duke Energy Corporation | Electric Utility | \$ 31,963 | 0.35% |
| BellSouth Telecommunications | Telephone Utility | 15,198 | 0.17% |
| Cellco Partnership/Verizon Wireless | Communications | 11,482 | 0.13% |
| Michelin North America | Tire Manufacturer | 7,610 | 0.08% |
| Simon Haywood LLC | Property Management | 5,608 | 0.06% |
| Verdae Properties | Property Management | 4,284 | 0.05% |
| Piedmont Natural Gas | Utility | 4,199 | 0.05% |
| Laurens Electric Cooperative | Electric Utility | 4,074 | 0.04% |
| Cryovac | Manufacturer | 4,235 | 0.05% |
| Daniel International Corp | Manufacturer | 2,938 | 0.03% |
| Total | | \$ 91,591 | 1.01% |

Source: Greenville County Tax Collector

EDUCATION AND TRAINING

Greenville County Public Schools/Private Schools

Greenville County is served by one school district, which serves more than 60,000 students each year. It is the largest school district in South Carolina, and the 58th largest in the nation. Greenville's school district offers diversified learning opportunities that include: magnet schools offering special learning opportunities; the International Baccalaureate (IB) Program; unique learning experiences at the Fine Arts Center and Roper Mountain Science Center. There are approximately 20 private schools within Greenville County. The following table indicates the level of education for persons 25 years and older for the County and the State:

Educational Attainment, Persons Age 25 and Older

| | Greenville County | South Carolina |
|------------------------------|-------------------|----------------|
| Non-High School Graduates | 15.4% | 16.4% |
| High School Graduates | 27.1% | 30.3% |
| Two or More Years of College | 57.5% | 53.3% |

Source: U.S. Bureau of the Census

Higher Education

Greenville County has several higher education facilities that enroll students at the college level in private or technical schools. The following table shows these institutions.

| Institution | Type |
|------------------------------|-------------------|
| Bob Jones University | 4 yr private |
| Furman University | 4 yr private |
| Greenville Technical College | technical college |
| North Greenville University | 4 yr private |
| The University Center | Consortium * |

Source: South Carolina Commission on Higher Education

* Students attending The University Center are enrolled in one of seven participating colleges or universities.

QUALITY OF LIFE

Health Care

Greenville County is served by two major health care systems: Greenville Hospital System and Bon Secours Health System. The Greenville Hospital System is the nation's first multi-hospital system. The System is a university-affiliated research and teaching facility and is the state's largest health care provider and one of the Southeast's leading medical facilities. The St. Francis Hospital is part of the Bon Secours Health System. It is a private, non-profit system that is enhancing its relationship with Cancer Centers.

| Facility | Parent | # Beds |
|---------------------------------------|----------------------------|--------|
| Allen Bennet Memorial | Greenville Hospital System | 58 |
| Greenville Memorial Medical Center | Greenville Hospital System | 768 |
| Hillcrest Hospital | Greenville Hospital System | 56 |
| North Greenville Hospital | Greenville Hospital System | 53 |
| St. Francis Women's & Family Hospital | Bon Secours Health System | 62 |
| St. Francis Hospital, Inc. | Bon Secours Health System | 237 |

Source: South Carolina Health Alliance

Religion

A large variety of religious practices are found in the Greenville area, including Roman Catholic, Episcopalian, The Temple of Israel and the Beth Israel Synagogue, a Hindu community, several Bahai groups, an Islamic organization, Greek Orthodox, as well as Fundamental Baptist, Southern Baptist, Presbyterian, Methodist, Church of God, Assemblies of God, Lutheran, Jehovah's Witnesses, the Church of Latter-Day-Saints, Seventh-Day Adventists, and Pentecostal Holiness denominations.

The Arts

Much of the artistic and cultural activity in Greenville is centered around the Peace Center of the Performing Arts. The \$42 million center features a 2,000-seat concert hall and a 400-seat theater. The Peace Center brings a wide variety of performances including Broadway shows, classical and opera performances, dance, and drama to Greenville.



Peace Center for the Performing Arts

Art Galleries

The Greenville County Museum of Art exhibition program and permanent collection feature American art from colonial to contemporary times. The collection surveys the highlights of American art history primarily through works created in the South or by Southern natives. The Bob Jones University Art Gallery and Museum houses one of the world's finest and best known collections of religious paintings dating from the 13th to the 19th centuries. In addition, Greenville is home to the Upcountry History Museum, which focuses on history of the upper part of South Carolina and The Children's Museum, which provides an innovative and dynamic learning center.

Theater, Ballet, and Symphony

Greenville features several theaters and theatre groups, such as the Greenville Little Theatre, Centre-Stage South Carolina, the Warehouse Theatre, the Furman Theatre Guild, and the Classic Players at Bob Jones University. Greenville features the Greenville Ballet School and Company, the Greenville Concert Ballet, and the Carolina Ballet Theatre. An outstanding concert program is provided in the Peace Center for the Performing Arts. In addition to the Greenville Symphony, outstanding artists from around the world perform in the center. The Community Concert Series offers excellent

programs each season. The Bob Jones Symphony Orchestra and The Greenville Civic Chorale perform regularly.

Convention Facilities

The Bi-Lo Center, Greenville's premiere multi-purpose venue, holds several exhibitions and tradeshow in the arena's 40,000 square feet of exhibition space. Greenville also has the TD Convention Center, with 512,000 square feet of exhibition space, hosts trade and public shows annually.



Bi-Lo Center

Climate

The table below depicts the average climate for Greenville County based on information from the National Climatic Data Center.

| | |
|-----------------------------------|--------------|
| Yearly Average Temperature | 60 degrees F |
| Yearly Average High Temperature | 71 degrees F |
| Yearly Average Low Temperature | 50 degrees F |
| Yearly Average Precipitation | 49.13" |
| Sunshine:Average Percent Possible | 60% |
| Snowfall:Average Total Inches | 5.1" |

Source: SC Department of Natural Resources

Recreation and Entertainment

Festivals and Seasonal Event

Greenville hosts four major festivals each year as well as seasonal events during the months of April through October. These events include Downtown Alive, Freedom Weekend Aloft Hot Air Balloon Festival, Red, White and Blue July 4th Celebration, and Artisphere, a performing and visual arts extravaganza.

City of Greenville Recreation

The City Recreation Department operates over 400 acres of parks. The Greenville Zoo features new exhibit areas which represent Asia, Africa, and Australia.

Greenville County Recreation

The Greenville County Recreation Commission presently operates 41 facilities that range in size from 3-400 acres. The Pavilion, South Carolina's only public Olympic-sized ice skating venue; Riverbend, a 64-acre, public equestrian park; and Westside Aquatic Center, South Carolina's only 50-meter public indoor swimming facility. The Recreation District also operates three waterparks.

State Recreation Areas

State parks serving Greenville include the 1,275 acre Paris Mountain State Park, the 300 acre Pleasantburg Ridge State Park, and the 2,900 acre Table Rock State Park. Jones Gap and Caesar's Head State Parks combine to form the 13,000+ acre Mountain Bridge Wilderness Area, with more than 46 miles of hiking trails near the North Carolina state line. The Cherokee Foothills Scenic Highway (SC Highway 11) traverses the northern part of Greenville County, providing a majestic view of the foothills of the Blue Ridge Mountains. Other state park facilities in the area include: Keowee-Toxaway (1,000 acres), Croft State park (7,088 acres), Wildcat Wayside (63 acres), and Oconee State Park (2,165 acres). Lake Hartwell, located about 45 minutes from Greenville on the

South Carolina-Georgia state line, provides plentiful fishing and water sports activities, as do Lake Keowee and Lake Jocassee, also 45 minutes from Greenville.

Greenville County Library

Greenville has a countywide library system with a central building, 10 branches, 1 bookmobile and a website that provides information, materials and engaging programs delivered with world-class technology and a customer-centric approach. Over 230,000 registered borrowers take advantage of library services through nearly 2 million onsite and 1.6 million online visits a year with nearly 4 million checkouts of materials annually.

Sports

Professional baseball has been a part of Greenville for more than a century. From the Spinners, Mets, Red Sox, Braves, Bombers and now the Drive, Greenville has hosted a series of professional teams. Greenville is currently home to the Greenville Drive, a Red Sox affiliate.



COUNTY SERVICES PROVIDED

Tax-Supported Services

The County provides various local services that are funded primarily from the County's ad valorem tax levy and County office fees. These services include public works, public safety and law enforcement, and various administrative services.

Revenue-Supported Services

Solid Waste Management

The County's Public Works Department operates a system of solid waste collection, solid waste transfer and various recycling programs. The fee structure is set at rates that are low to moderate in comparison with local private providers. The system is supported largely from fees charged for services as well as ad valorem tax levy for Solid Waste services.

Stormwater

The County's Public Works Department operates its Stormwater program from a fee charged to property owners. Revenues are used to fund expenses related to the NPDES MS4 permit and County drainage projects, as well as floodplain projects.

OTHER FACILITIES SERVING THE COUNTY

Ground Transportation

Greenville County has 1,428 miles of state-maintained highways and almost 1,700 miles of roadway maintained by Greenville County. Interstate 85 is the backbone of the manufacturing region. Greenville possesses the only continuous six-lane stretch of Interstate 85 in the state, which extends from Spartanburg County to Anderson County. Greenville also connects with I-26 to the south, enabling direct access to South Carolina ports, and to I-85 to the southwest from I-385.

Air Transportation

The Greenville-Spartanburg International Airport (GSP) serves the Upstate of South Carolina and is the largest airport in the state. This regional facility is located 12 miles northeast of the City of Greenville on I-85 and provides both passenger and cargo service. Approximately 1.6 million passengers per year are served by 2 airlines offering 60 non-stop daily departures to 18 main cities across the United State.

The Greenville Downtown Airport is located just minutes from the Central Business District. This facility serves local businesses as a general aviation facility as well as a special-use airport. In addition, the facility provides training, aircraft maintenance and is a hub for domestic and international air cargo operations.

Donaldson Air Park is a 2,500 acre industrial park which includes a 1,300-acre airport. The airport is a special-use airport and general aviation facility. It serves as a major aircraft maintenance and modification center and a domestic and international air cargo operation service center.

Public Transit

GreenLink (aka Greenville Transit Authority) offers twelve fixed bus routes to destinations across Greenville City and the surrounding area. Buses run six days per week.

Utilities

Electrical utilities are provided by Duke Power Company (one of the nation's largest investor-owned electric utilities), Saluda River Electric Cooperative, Inc., and the Greer Commission of Public Works. Water is supplied by the Greenville Water System and the Greer Commission of Public Works. Sewer is provided by the Western Carolina Regional Sewer Authority (wastewater trunk line and treatment plant services) and the Greer Commission of Public Works (wastewater collection, treatment, and disposal). Natural gas is provided through Piedmont Natural Gas, Inc., the Fountain Inn Natural Gas system, and the Greer Commission of Public Works. Telecommunications services are provided through BellSouth, and various other local, long-distance, and mobile communication providers.

**COUNTY OF GREENVILLE
 FISCAL YEAR 2011-2012 BUDGET ORDINANCE**

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2011 and ending June 30, 2012.

SCHEDULE A: GENERAL FUND

| | | |
|---|--|-------------------------------------|
| Administrative Services | | \$ 2,354,693 |
| General Services | | 10,261,229 |
| Human Resources | | 2,103,414 |
| Public Works | | 16,632,570 |
| Public Safety | | 37,070,784 |
| Elected & Appointed Offices/Judicial | | 15,435,794 |
| Elected & Appointed Offices/Fiscal | | 2,432,106 |
| Elected & Appointed Offices/Law Enforcement | | 35,955,647 |
| Other Services | | 5,543,112 |
| <i>Subtotal</i> | | <u>\$ 127,789,349</u> |
| Other Financing Uses | | 402,500 |
| Fund Balance Contribution | | 1,719,690 |
| TOTAL GENERAL FUND | | <u><u>\$ 129,911,539</u></u> |

SCHEDULE B: SPECIAL REVENUE FUND

| | | | |
|-----------------------------------|------------------|---------------|------------------------------------|
| Road Program | | | |
| Road Projects | \$ 4,500,000 | | |
| Other Financing Uses | 2,500,000 | | |
| Fund Balance Contribution | <u>3,235,000</u> | \$ 10,235,000 | |
| Accommodations Tax | | | 772,610 |
| Medical Charities | | | |
| Expenditures | 4,576,607 | | |
| Other Financing Uses | 100,000 | | |
| Fund Balance Contribution | <u>34,537</u> | 4,711,144 | |
| Infrastructure Bank | | | |
| Economic Development | \$ 939,816 | | |
| Other Financing Uses | <u>5,469,075</u> | 6,408,891 | |
| Victim's Rights | | | |
| Expenditures | \$ 566,450 | | |
| Fund Balance Contribution | <u>148,550</u> | 715,000 | |
| Hospitality Tax | | | |
| Projects | \$ 2,404,519 | | |
| Other Financing Uses | <u>4,295,481</u> | 6,700,000 | |
| Emergency 911 | | | |
| Expenditures | 1,704,847 | | |
| Fund Balance Contribution | <u>395,153</u> | 2,100,000 | |
| TOTAL SPECIAL REVENUE FUND | | | <u><u>\$ 31,642,645</u></u> |

SCHEDULE C: DEBT SERVICE FUND

| | | | |
|--------------------------------|-----------------------------------|--|------------------------------------|
| | G.O. BONDS | COPs, SSRBs, CAPITAL LEASES | |
| Principal | \$ 3,840,000 | \$ 9,247,961 | \$ 13,087,961 |
| Interest | 2,624,326 | 3,861,405 | 6,485,731 |
| Service Charge | 7,000 | 13,000 | 20,000 |
| Other Financing Uses | | 800,000 | \$ 800,000 |
| Fund Balance Contribution | 112,213 | | 112,213 |
| TOTAL DEBT SERVICE FUND | <u><u>\$ 6,583,539</u></u> | <u><u>\$ 13,922,366</u></u> | <u><u>\$ 20,505,905</u></u> |

SCHEDULE D: CAPITAL PROJECTS FUND

| | | |
|------------------------------------|--|-----------------------------------|
| Technological Improvements | | \$ 1,393,000 |
| Equipment Projects | | \$ 400,000 |
| Facility Projects | | 895,000 |
| TOTAL CAPITAL PROJECTS FUND | | <u><u>\$ 2,688,000</u></u> |

SCHEDULE E: INTERNAL SERVICE FUND

| | | | |
|------------------------------------|----|---------------|-----------------------------|
| Fleet Management | | | |
| Expenditures | \$ | 6,567,638 | |
| Fund Balance Contribution | | <u>22,362</u> | \$ 6,590,000 |
| Health and Dental Insurance | | | |
| Expenditures | | | 23,617,825 |
| Workers Compensation Insurance | | | |
| Expenditures | | 1,628,448 | |
| Other Financing Uses | | 400,000 | |
| Fund Balance Contribution | | <u>37,922</u> | 2,066,370 |
| TOTAL INTERNAL SERVICE FUND | | | <u>\$ 32,274,195</u> |

SCHEDULE F: ENTERPRISE FUND

| | | | |
|------------------------------|--|------------------|-----------------------------|
| Solid Waste | | | |
| Expenditures | | 7,591,666 | |
| Fund Balance Contribution | | <u>1,661,273</u> | \$ 9,252,939 |
| Stormwater Management | | | 9,746,843 |
| TOTAL ENTERPRISE FUND | | | <u>\$ 18,999,782</u> |

SECTION 2: Revenues available in FY2012 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

| | | | |
|---|--|--|------------------------------|
| Property Tax (including delinquent taxes) | | | \$ 79,177,500 |
| County Office Revenue | | | 26,011,129 |
| State Shared Taxes | | | 14,420,740 |
| Other Revenue | | | 5,797,658 |
| Other Financing Sources | | | 4,504,512 |
| TOTAL GENERAL FUND | | | <u>\$ 129,911,539</u> |

SCHEDULE B: SPECIAL REVENUE FUND

| | | | |
|---|----|----------------|-----------------------------|
| Road Paving | | | |
| Road Maintenance Fees | \$ | 6,000,000 | |
| Other Financing Sources | | 3,900,000 | |
| Other | | 335,000 | |
| Fund Balance Usage | | <u>-</u> | \$ 10,235,000 |
| Accommodations Tax | | | 772,610 |
| Medical Charities | | | |
| Property Tax (including delinquent taxes) | \$ | 4,537,082 | |
| State Shared Taxes (Merchants Inventory) | | 145,829 | |
| Other | | <u>28,233</u> | 4,711,144 |
| Infrastructure Bank | | | |
| FILOT Revenues | \$ | 5,200,000 | |
| Other | | 235,000 | |
| Fund Balance Usage | | <u>973,891</u> | 6,408,891 |
| Victim's Rights | | | |
| Intergovernmental Revenue | \$ | <u>715,000</u> | 715,000 |
| Hospitality Tax | | | 6,700,000 |
| E911 User Fees | | | 2,100,000 |
| TOTAL SPECIAL REVENUE FUND | | | <u>\$ 31,642,645</u> |

SCHEDULE C: DEBT SERVICE FUND

| | | | | |
|---|----|----------------------------|--|-----------------------------|
| | | G.O. BONDS | COPs, SSRBs, CAPITAL LEASES | |
| Property Tax (including delinquent taxes) | \$ | 2,831,397 | \$ 1,894,979 | \$ 4,726,376 |
| Intergovernmental | | 3,452,142 | 2,671,996 | 6,124,138 |
| Interest/Other | | 300,000 | 150,000 | 450,000 |
| Other Financing Sources | | | 6,362,346 | 6,362,346 |
| Fund Balance Usage | | | <u>2,843,045</u> | 2,843,045 |
| TOTAL DEBT SERVICE FUND | | <u>\$ 6,583,539</u> | <u>\$ 13,922,366</u> | <u>\$ 20,505,905</u> |

SCHEDULE D: CAPITAL PROJECTS FUND

| | | | |
|------------------------------------|--|--|----------------------------|
| Capital Projects Reserve | | | \$ 2,688,000 |
| TOTAL CAPITAL PROJECTS FUND | | | <u>\$ 2,688,000</u> |

SCHEDULE E: INTERNAL SERVICE FUND

| | | | |
|------------------------------------|------------------|-----------|---------------------------------|
| Fleet Management Reimbursement | | \$ | 6,590,000 |
| Health and Dental | | | |
| Premiums | 22,239,250 | | |
| Fund Balance Usage | <u>1,378,575</u> | | 23,617,825 |
| Workers Compensation | | | <u>2,066,370</u> |
| TOTAL INTERNAL SERVICE FUND | | \$ | <u><u>32,274,195</u></u> |

SCHEDULE F: ENTERPRISE FUND

| | | | |
|------------------------------|------------------|-----------|---------------------------------|
| Solid Waste | | | |
| Property Tax | \$ 4,212,939 | | |
| Solid Waste Tipping Fees | 4,200,000 | | |
| Other | <u>840,000</u> | | 9,252,939 |
| Stormwater | | | |
| Fees | \$ 7,703,746 | | |
| Fund Balance Usage | <u>2,043,097</u> | | 9,746,843 |
| TOTAL ENTERPRISE FUND | | \$ | <u><u>18,999,782</u></u> |

SECTION 3: TAX RATES. Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2011 for the purpose of raising revenue from property taxes as set forth in aforementioned estimates of revenue and in order to finance the aforementioned appropriations. Such rates of tax shall be based on an estimated net assessed valuation of property for the purpose of taxation of \$1,876,000,000 and an estimated current collection rate of ninety-five percent (95%).

| | TAX RATES |
|-------------------------------|------------------|
| | FY2010 |
| General Fund | 40.3 |
| Special Revenue Fund | |
| Charity Hospitalization | 2.4 |
| Debt Service Funds | |
| G. O. Bonds | 1.5 |
| Certificates of Participation | 1.0 |
| Enterprise Fund | |
| Solid Waste | <u>2.1</u> |
| TOTAL | 47.3 |

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2012 Budget Proposal, as adjusted and established by the aforementioned appropriation, are herein established and incorporated as if fully set forth and shall be expended, transferred, or supplemented pursuant to the Greenville County Code. The County Administrator is authorized to transfer funds between departments to make necessary changes and adjustments to reflect Council amendments to the proposed budget.

SECTION 5: REVERSION. Upon the expiration of this ordinance all unencumbered balances remaining in the funds listed in Section 1 shall revert to their respective funds except Charity Hospitalization, which reverts to the General Fund.

SECTION 6: ACCOUNTING. All County Offices, Departments, Agencies, Commissions, or Boards funded wholly or in part by County Council shall submit copies of annual operating budget, financial statements and quarterly reports of revenue and expense to the Finance Department for appropriate evaluation and Council Review.

SECTION 7: SPECIAL REVENUE FUNDS. The following special revenue funds are hereby authorized in addition to special funds already restricted or committed to expenditures for specified purposes: (1) unspecified donations received by Animal Care Services to be used to pay for upkeep of animals housed at the county facility; (2) donations received from the Whitfield family to be used for the annual Marcus Whitfield Youth Camp for at-risk children sponsored by the Sheriff's Office; (3) insurance recoveries on

vehicles to be used to fund vehicle replacements; (4) funds received from Med-Trans to be used for Emergency Medical Services operations; (5) funds received from encroachments to be used to repair any damage to the roadway, curbing and sidewalk resulting from improper utility cuts, driveway aprons and pipe installation failures by contractors or private citizens.

SECTION 8: FUND BALANCE CLASSIFICATIONS. Since committed fund balances require formal action of the Council, the County Administrator and Deputy County Administrator are hereby authorized to determine assigned fund balances. The County considers restricted amounts spent first when both restricted and unrestricted fund balance is available unless legally/contractually prohibited. Of the unrestricted fund balance, the County uses the fund balance in the following order when expenditures are made: committed, assigned, and unassigned.

SECTION 9: MUNICIPAL PAVING ASSISTANCE. From the FY2012 road program, a total of \$700,000 shall be designated to assist the seven municipal road improvement programs. The allotment to any municipality shall be capped at 50% of the total amount allocated to municipalities in the County of Greenville Road Improvement Program. Each municipality prior to any future funding from Greenville County Road Improvement funds shall provide official documentation that road improvements have been appropriately made with the funding. The County shall utilize the formula used in FY2001 to determine allocations. The road assistance money set aside for municipalities in this section shall not be made available to any municipality that owes an outstanding balance to Greenville County.

SECTION 10: ROAD PAVING DISTRIBUTION. Road Improvement Funding distribution is based on "percentage of road miles per district" and "worse roads first" as hereafter described. Staff will base initial selections on Overall Condition Index (OCI) data collected every four years. Worst roads first shall be based on a road's assigned pavement condition (OCI) and verified by a preliminary field assessment. Roads will be selected for improvement from each district using the "worst roads first county-wide" policy, ensuring that roads are paved from each district. No one district shall receive an allocation exceeding 15% of the total funds allocated for road improvements.

SECTION 11: INFRASTRUCTURE BANK. Five percent (5%) of Infrastructure Bank funding from future FILOT transactions, following compliance with the master ordinance, shall be used for economic development purposes.

SECTION 12: USER FEES. The County Administrator is hereby given authority to set user fees designed to cover the costs of programs approved for operation in the fiscal year 2012 budget.

SECTION 13: COST OF LIVING ADJUSTMENT. Provided budgetary savings are realized, the County Administrator is authorized to implement a cost of living adjustment. Such adjustment will not exceed two percent (2.0%). Funding will come from budgetary savings achieved.

SECTION 14: AMENDMENT OF FINANCIAL POLICIES. The following amendments are hereby made to the County's Financial Policies: (1) In Revenue Policy #1, the phrase "general fund" shall replace the phrase "general government and enterprise fund types" in the first sentence; (2) In Revenue Policy #1, third bullet item, the phrase "relatively rate stability from year to year for enterprise funds" is removed; (3) In Revenue Policy #2, the first paragraph shall be replaced with the following – "the general fund budget shall provide for a contingency equivalent to 2% of estimated annual operating revenues. This contingency shall only be used when one of the following conditions arises and shall be restored in full within the next two fiscal years: 1. to mitigate damage caused by a natural disaster and 2. to address an urgent event that jeopardizes the safety of the public.

SECTION 15: REDUCTION AND REVISION OF COUNCIL DISTRICT EXPENSE ACCOUNTS. The County Council Department's "Council District Expense" accounts are revised as follows:

- A. District Expense for each Council District shall be a separate account for the purpose of reimbursing Council Members for the cost of authorized business expenses in the discharge of

their public duties. Each Council member is allotted \$5,000 in their District Expense Account for: general business supplies such as pens, paper stationary, business cards, postage for district mailings, and ink cartridges; special documents, incentives and awards, including framing, given either to the public or county employees for outstanding service or special recognition; periodicals, professional journals, and reference books; per diem and mileage involved in the conduct of county business; and costs associated with community functions, conferences and training seminars such as meals, gas, mileage, automobile rental, accommodations, registration fees, and materials when attending as a representative of Greenville County government.

- B. There is created a budgeted account to be known as Community Projects Account under the supervision of the County Administrator. The purpose shall be to fund small, de minimus public projects associated with special, non-recurring requests for infrastructure purposes such as public buildings and grounds; infrastructure related studies; flooding; roads; lights; sewer and drainage; and contributions to taxing entities providing services in Greenville County for local projects. Organizations and/or other entities may submit an application for funding of projects from this account. The County Administrator will determine the eligibility of each applicant requesting funding from this account and will forward eligible projects to the Finance Committee and Council for grant approval.

All ordinances, parts of ordinances, or policies in conflict with this amendment, or inconsistent with its provisions, are hereby repealed or superseded to the extent necessary to give this amendment full force and effect.


SECTION 16: LEVY AUTHORIZED. A copy of this ordinance shall be furnished to the County Auditor and the Auditor is hereby authorized and directed to levy in the year 2011 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 17: All ordinances in conflict are hereby repealed.

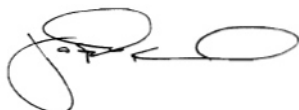
SECTION 18: This ordinance shall take effect July 1, 2011.


ADOPTED IN REGULAR MEETING THIS 21st Day of June, 2011.

GREENVILLE COUNTY, SOUTH CAROLINA

By: 
Herman G. Kirven, Jr., Chairman of County Council
Greenville County, South Carolina

ATTEST:

By: 
Joseph M. Kernell, County Administrator
Greenville County, South Carolina

By: 
Theresa B. Kizer, Clerk to County Council
Greenville County, South Carolina

**COUNTY OF GREENVILLE
 FISCAL YEAR 2012-2013 BUDGET ORDINANCE**

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2012 and ending June 30, 2013.

SCHEDULE A: GENERAL FUND

| | | |
|---|--|------------------------------|
| Administrative Services | | \$ 2,409,596 |
| General Services | | 10,418,846 |
| Human Resources | | 2,160,244 |
| Public Works | | 16,916,419 |
| Public Safety | | 38,077,880 |
| Elected & Appointed Offices/Judicial | | 15,852,516 |
| Elected & Appointed Offices/Fiscal | | 2,499,852 |
| Elected & Appointed Offices/Law Enforcement | | 37,070,227 |
| Other Services | | 5,590,443 |
| <i>Subtotal</i> | | <u>\$ 130,996,023</u> |
| Other Financing Uses | | 650,000 |
| TOTAL GENERAL FUND | | <u>\$ 131,646,023</u> |

SCHEDULE B: SPECIAL REVENUE FUND

| | | | |
|-----------------------------------|------------------|--------------|-----------------------------|
| Road Program | | | |
| Road Projects | \$ 4,500,000 | | |
| Other Financing Uses | 2,500,000 | | |
| Fund Balance Contribution | <u>1,835,000</u> | \$ 8,835,000 | |
| Accommodations Tax | | | 772,610 |
| Medical Charities | | | |
| Expenditures | \$ 4,640,750 | | |
| Other Financing Uses | 100,000 | | |
| Fund Balance Contribution | <u>63,874</u> | 4,804,624 | |
| Infrastructure Bank | | | |
| Economic Development | \$ 993,516 | | |
| Other Financing Uses | <u>4,920,158</u> | 5,913,674 | |
| Victim's Rights | | | |
| Expenditures | \$ 583,288 | | |
| Fund Balance Contribution | <u>131,712</u> | 715,000 | |
| Hospitality Tax | | | |
| Projects | \$ 2,377,429 | | |
| Other Financing Uses | <u>4,322,571</u> | 6,700,000 | |
| Emergency 911 | | | |
| Expenditures | \$ 1,718,796 | | |
| Fund Balance Contribution | <u>381,204</u> | 2,100,000 | |
| TOTAL SPECIAL REVENUE FUND | | | <u>\$ 29,840,908</u> |

SCHEDULE C: DEBT SERVICE FUND

| | G.O. BONDS | COPs, SSRBs, CAPITAL LEASES | TOTAL |
|--------------------------------|----------------------------|--|-----------------------------|
| Principal | \$ 3,885,000 | \$ 7,498,769 | \$ 11,383,769 |
| Interest | 2,482,232 | 3,292,389 | 5,774,621 |
| Service Charge | 7,000 | 13,000 | 20,000 |
| Other Financing Uses | - | 800,000 | 800,000 |
| Fund Balance Contribution | 247,631 | 52,850 | 300,481 |
| TOTAL DEBT SERVICE FUND | <u>\$ 6,621,863</u> | <u>\$ 11,657,008</u> | <u>\$ 18,278,871</u> |

SCHEDULE D: CAPITAL PROJECTS FUND

| | | |
|------------------------------------|--|----------------------------|
| Technological Improvements | | \$ 1,201,160 |
| Equipment | | 492,000 |
| Facility Projects | | 2,511,000 |
| TOTAL CAPITAL PROJECTS FUND | | <u>\$ 4,204,160</u> |

SCHEDULE E: INTERNAL SERVICE FUND

| | | | |
|------------------------------------|----|-----------|----------------------|
| Fleet Management | | \$ | 6,605,352 |
| Health and Dental | | | 24,326,360 |
| Workers Compensation | | | |
| Expenditures | \$ | 1,646,873 | |
| Other Financing Uses | | 400,000 | |
| Fund Balance Contribution | | 19,851 | 2,066,724 |
| TOTAL INTERNAL SERVICE FUND | | | \$ 32,998,436 |

SCHEDULE F: ENTERPRISE FUND

| | | | |
|-------------------------------|----|-----------|----------------------|
| Solid Waste | | | |
| Expenditures | \$ | 8,871,436 | |
| Fund Balance Contribution | | 381,503 | \$ 9,252,939 |
| Stormwater Management Program | | | 9,906,971 |
| TOTAL ENTERPRISE FUND | | | \$ 19,159,910 |

SECTION 2: Revenues available in FY2013 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

| | | | |
|---|--|----|-----------------------|
| Property Tax (including delinquent taxes) | | \$ | 81,948,713 |
| County Office Revenue | | | 26,329,396 |
| State Shared Taxes | | | 12,520,975 |
| Other Revenue | | | 5,828,246 |
| Transfers In | | | 4,534,602 |
| Fund Balance Usage | | | 484,091 |
| TOTAL GENERAL FUND | | | \$ 131,646,023 |

SCHEDULE B: SPECIAL REVENUE FUND

| | | | |
|---|----|-----------|----------------------|
| Road Paving | | | |
| Road Maintenance Fees | \$ | 6,000,000 | |
| Other | | 335,000 | |
| Other Financing Sources | | 2,500,000 | \$ 8,835,000 |
| Accommodations Tax | | | 772,610 |
| Medical Charities | | | |
| Property Tax (including delinquent taxes) | \$ | 4,627,823 | |
| State Shared Taxes (Merchants Inventory) | | 145,830 | |
| Other | | 30,971 | 4,804,624 |
| Infrastructure Bank | | | |
| FILOT Revenues | \$ | 5,200,000 | |
| Other | | 220,000 | |
| Fund Balance Usage | | 493,674 | 5,913,674 |
| Victim's Right | | | |
| Intergovernmental Revenue | \$ | 715,000 | 715,000 |
| Hospitality Tax | | | 6,700,000 |
| E911 User Fees | | | 2,100,000 |
| TOTAL SPECIAL REVENUE FUND | | | \$ 29,840,908 |

SCHEDULE C: DEBT SERVICE FUND

| | G.O. BONDS | COPs, SSRBs, CAPITAL LEASES | TOTAL |
|---|---------------------|--------------------------------|----------------------|
| Property Tax (including delinquent taxes) | \$ 2,892,390 | \$ 1,928,260 | \$ 4,820,650 |
| Intergovernmental | 3,429,473 | 3,121,690 | 6,551,163 |
| Interest/Other | 300,000 | 150,000 | 450,000 |
| Other Financing Sources | - | 6,457,058 | 6,457,058 |
| Fund Balance Usage | - | - | - |
| TOTAL DEBT SERVICE FUND | \$ 6,621,863 | \$ 11,657,008 | \$ 18,278,871 |

SCHEDULE D: CAPITAL PROJECTS FUND

| | | | |
|------------------------------------|--|----|---------------------|
| Capital Project Reserve | | \$ | 4,204,160 |
| TOTAL CAPITAL PROJECTS FUND | | | \$ 4,204,160 |

SCHEDULE E: INTERNAL SERVICE FUND

| | | | |
|------------------------------------|----|------------------|------------------------------------|
| Fleet Management | | | |
| Reimbursements | \$ | 6,590,000 | |
| Fund Balance Usage | | <u>15,352</u> | \$ 6,605,352 |
| Health and Dental Premiums | | | |
| Premiums | \$ | 22,759,342 | |
| Fund Balance Usage | | <u>1,567,018</u> | 24,326,360 |
| Workers Compensation Premiums | | | <u>2,066,724</u> |
| TOTAL INTERNAL SERVICE FUND | | | <u><u>\$ 32,998,436</u></u> |

SCHEDULE F: ENTERPRISE FUND

| | | | |
|------------------------------|----|------------------|------------------------------------|
| Solid Waste | | | |
| Property Tax | \$ | 4,212,939 | |
| Solid Waste Tipping Fees | | 4,200,000 | |
| Other | | <u>840,000</u> | 9,252,939 |
| Stormwater | | | |
| Fees | \$ | 7,779,283 | |
| Fund Balance Usage | | <u>2,127,688</u> | 9,906,971 |
| TOTAL ENTERPRISE FUND | | | <u><u>\$ 19,159,910</u></u> |

SECTION 3: TAX RATES. Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2012 for the purpose of raising revenue from property taxes as set forth in aforementioned estimates of revenue and in order to finance the aforementioned appropriations. Such rates of tax shall be based on an estimated net assessed valuation of property for the purpose of taxation of \$1,933,200,000 and an estimated current collection rate of ninety-five percent (95%).

| | TAX RATES |
|------------------------------|------------------|
| | FY2011 |
| General Fund | 40.3 |
| Special Revenue Fund | |
| Charity Hospitalization | 2.4 |
| Debt Service Funds | |
| G. O. Bonds | 1.5 |
| Certificate of Participation | 1.0 |
| Enterprise Fund | |
| Solid Waste | <u>2.1</u> |
| TOTAL | 47.3 |

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2013 Budget Proposal, as adjusted and established by the aforementioned appropriation, are herein established and incorporated as if fully set forth and shall be expended, transferred, or supplemented pursuant to the Greenville County Code. The County Administrator is authorized to transfer funds between departments to make necessary changes and adjustments to reflect Council amendments to the proposed budget.

SECTION 5: REVERSION. Upon the expiration of this ordinance all unencumbered balances remaining in the funds listed in Section 1 shall revert to their respective funds except Charity Hospitalization, which reverts to the General Fund.

SECTION 6: ACCOUNTING. All County Offices, Departments, Agencies, Commissions, or Boards funded wholly or in part by County Council shall submit copies of annual operating budget, financial statements and quarterly reports of revenue and expense to the Finance Department for appropriate evaluation and Council Review.

SECTION 7: MUNICIPAL PAVING ASSISTANCE. From the FY2013 road program, a total of \$700,000 shall be designated to assist the seven municipal road improvement programs. The allotment to any municipality shall be capped at 50% of the total amount allocated to municipalities in the County of Greenville Road Improvement Program. Each municipality prior to any future funding from Greenville County Road Improvement funds shall provide official documentation that road improvements have been appropriately made with the funding. The County shall utilize the formula used in FY2001 to determine allocations. The road assistance money set aside for municipalities in this section shall not be made available to any municipality that owes an outstanding balance to Greenville County.

SECTION 8: ROAD PAVING DISTRIBUTION. Road Improvement Funding distribution is based on "percentage of road miles per district" and "worse roads first" as hereafter described. Staff will base initial selections on Overall Condition Index (OCI) data collected every four years. Worst roads first shall be based on a road's assigned pavement condition (OCI) and verified by a preliminary field assessment. Roads will be selected for improvement from each district using the "worst roads first county-wide" policy, ensuring that roads are paved from each district. No one district shall receive an allocation exceeding 15% of the total funds allocated for road improvements.

SECTION 9: INFRASTRUCTURE BANK. Five percent (5%) of Infrastructure Bank funding from future FILOT transactions, following compliance with the master ordinance, shall be used for economic development purposes.

SECTION 10: USER FEES. The County Administrator is hereby given authority to set user fees designed to cover the costs of programs approved for operation in the fiscal year 2013 budget.

SECTION 11: LEVY AUTHORIZED. A copy of this ordinance shall be furnished to the County Auditor and the Auditor is hereby authorized and directed to levy in the year 2012 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 12: All ordinances in conflict are hereby repealed.

SECTION 13: This ordinance shall take effect July 1, 2012.

ADOPTED IN REGULAR MEETING THIS 19th Day of July, 2011

GREENVILLE COUNTY, SOUTH CAROLINA

By: 

Herman G. Kirven, Jr. Chairman of County Council
Greenville County, South Carolina

ATTEST:

By: 

Joseph M. Kernell, County Administrator
Greenville County, South Carolina

By: 

Theresa B. Kizer, Clerk to County Council
Greenville County, South Carolina

COUNTY OF GREENVILLE GLOSSARY

The following list provides terms commonly referred to in this document. Acronyms that may not be identified within the text are also included.

| | |
|---------------------------|---|
| ACCOUNT GROUPS | Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The following are the County's account groups: <ol style="list-style-type: none">(1) General Fixed Assets Account Group – This account group is used to account for all fixed assets of the County, other than those accounted for in the proprietary fund.(2) General Long-Term Debt Account Group – This account group is used to account for all long-term obligations of the County, other than those accounted for in the proprietary fund. |
| ACCRUED | Revenues are recorded (accrued) as earned when measurable if they will be available and they will be received within 60 days of the end of the fiscal year. Salary related expenditures are recorded (accrued) when earned rather than paid. |
| ADOPTED BUDGET | The financial plan of revenues and expenditures for a fiscal year as approved by the Greenville County Council. |
| AD VALOREM TAX | A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. |
| AGENCY FUNDS | Assets held by the county as an agent for other tax entities within the county. These funds are custodial in nature and do not involve measurements of results of operation. |
| AMENDMENT | A change to an adopted budget that has been approved by the Greenville County Council which may increase or decrease a fund total. |
| AMORTIZATION | The gradual elimination of a liability in regular payments over a specified period of time. |
| APPROPRIATION | A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. |
| ASSESSED VALUATION | The Real Property Services Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property. |
| BALANCED BUDGET | A budget in which the estimated revenues equal the estimated expenditures. |

| | |
|--------------------------------|---|
| BASIS OF BUDGETING | Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues. |
| BOND | A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date together with periodic interest at a specified rate. |
| BUDGET | A financial plan for a definite period of time based on estimates of expenditures during the period and estimated sources for financing them. |
| BUDGET AUTHORITY | Authority provided by law to enter into obligations that will result in immediate or future outlay of government funds. The basic forms of budget authority are appropriations, borrowing authority and contract authority. |
| BUDGET CALENDAR | The schedule of key dates involved in the process of adopting and executing an adopted budget. |
| BUDGET DOCUMENT | The official written statement of the biennium fiscal year financial plan for the County as presented by the County Administrator. |
| BUDGET MESSAGE | A written statement presented by the County Administrator to explain principal budget issues and to provide recommendations to the Greenville County Council. |
| BUDGET YEAR | The fiscal year for which the budget is being considered: the fiscal year or years following the current year. |
| CAPITAL | Capital can refer to physical such as plant property or equipment or to financial resources required to acquire physical resources. |
| CAPTIAL BUDGET | That part of the Capital Improvement plan involving capital expenditures or borrowing for the period covered by the operating budget. |
| CAPITAL IMPROVEMENT PLAN (CIP) | A planned schedule of major capital improvements. Capital improvements are defined as a project involving property acquisition, construction, and/or expansion of permanent physical facilities, and the purchase and/or replacement of major pieces of equipment. |
| CAPITAL LEASES | Leases for assets which the government is buying or is leasing for all of their useful lives. The county utilizes capital leases for the purchase of vehicles. |
| CAPITAL PROJECT FUNDS | Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). |
| CAPITAL OUTLAY | Expenditures which result in the replacement of or an addition to fixed assets. These expenditures must be over \$5,000. |

| | |
|----------------------|---|
| COMPENSATED ABSENCES | Annual leave vested with employees up to the maximum allowed is treated as an expenditure in the period earned rather than in the period the benefit is paid |
| CONTINGENCY FUNDS | Monies set aside, consistent with financial policies, which subsequently can be be appropriated to meet unexpected needs. |
| CONTRACTUAL | Category of costs which are paid under a formal agreement with third parties. |
| CPI | Consumer Price Index. The measure of average change in prices over time in a fixed market basket of goods and services. |
| DEBT | A government credit obligation. |
| DEBT SERVICE FUNDS | Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. |
| DEFICIT | The excess of expenditures over revenues. |
| DEPARTMENT | An organizational unit of the County responsible for carrying out a major governmental function. |
| DEPRECIATION | (1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting, the cost of an asset, less any salvage value, is pro-rated over the estimated service life of such an asset, and each period charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense. |
| DIVISION | A major unit of organization which groups departments into classes by the service they provide. |
| EFFECTIVENESS | Results (including quality) of the program. |
| EFFICIENCY | Cost (whether in dollars or employee hours) per unit of output. |
| EMPLOYEE BENEFITS | These include social security, retirement, group health, dental and life insurance. |
| EMS | Emergency Medical Services. EMS is responsible for the health, welfare and safety of the citizens of and visitors to Greenville County from the effects of natural, technological, and manmade disasters. |
| ENCUMBRANCE | A financial commitment related to an unperformed contract for goods or services. |
| ENTERPRISE FUND | The fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods and services to the general public, on a |

| | |
|----------------------------|--|
| | continuing basis, are financed or recovered primarily through user fees/charges; and for which preparation of an income statement is desirable. |
| ESTIMATED REVENUES | Projections of funds to be received during the fiscal year and legally budgeted for a given fund for a given budget period. |
| EXPENDITURE | The incurring of an actual liability as the cost of goods delivered or services rendered including operating expenses, capital outlays and debt service pursuant to the authority granted in an appropriation ordinance. |
| FEES | A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. |
| FIDUCIARY FUNDS | The County's only fiduciary fund type is its Agency Fund. Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature and do not involve measurements of results of operations. |
| FINANCIAL POLICIES | The County government's policies with respect to taxes, spending and debt management as these relate to government services, programs, and capital investment. |
| FISCAL YEAR (FY) | An accounting period of 12 successive calendar months to which the annual budget applies. The County's fiscal year begins July 1 and ends June 30. |
| FIXED ASSETS | Assets of long-term character with value of \$5,000 or more which are intended to be held or used for an extended period of time, such as land, buildings, machinery, and equipment. |
| FRANCHISE FEES | Fees levied on a business corporation in return for granting a privilege sanctioning a monopoly, or permitting the use of public property, usually subject to regulation. |
| FULL TIME EQUIVALENT (FTE) | The calculation of the number of employees required to complete the tasks scheduled within each department. This is calculated by dividing the total number of scheduled hours by the normal hours scheduled for one employee. |
| FUND | A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. |
| FUND ACCOUNTING | The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the County: governmental funds, proprietary funds, and fiduciary funds. |

| | |
|--------------------------------------|--|
| FUND BALANCE | Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other uses for governmental functions. |
| GAAP | (Generally Accepted Accounting Principles) Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage. |
| GASB | (Governmental Accounting Standards Board) The highest source of accounting and financial reporting guidance for state and local governments. |
| GENERAL FUND | The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. |
| GENERAL OBLIGATION BONDS (GO) | Bonds payable from ad valorem taxes upon all the property assessable by the issuing municipality and from other general revenues. |
| GFOA | (Government Finance Officer's Association) The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. |
| GIS | Geographic Information System |
| GOAL | The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of departments. |
| GOVERNMENTAL FUNDS | Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary funds). The measurement focus is upon determination of changes in financial position. The following are the County's governmental fund types; general fund, special revenue fund, debt service fund, capital project fund. |
| GRANTS | A financial contribution by Federal or State governmental units. Grants may be for specific purposes, for a category, or a block of related users. |
| INFRASTRUCTURE | Long-lived assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, and drainage systems. |
| INDIRECT COSTS | Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in support of operating departments. |
| INTERFUND | Budgeted amounts transferred from one governmental accounting fund to another for work or service provided. |
| INTERGOVERNMENTAL REVENUE | Revenue received from another government unit for a specific purpose. |

| | |
|--------------------------------------|--|
| INTERNAL SERVICE FUND | Internal service funds are proprietary funds and are used to account for goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis. |
| IT | Information Technology |
| KEY ACTION STEPS | The strategies or methods that County departments, programs, or teams will use to accomplish some aspect of a particular goal. |
| LEVY | To impose taxes, special assessments, or service charges. Also, another term used for millage rate. |
| LONG-TERM DEBT | Debt with a maturity of more than one year after the date of issuance. |
| MILLAGE RATE | The amount of tax stated in terms of a unit of the tax base; for example, each mill generates \$1 for every \$1,000 of assessed valuation of taxable property. |
| MISSION | A broad statement of purpose that is derived from organizational and/or community values and goals. |
| MODIFIED ACCRUAL BASIS OF ACCOUNTING | A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred. |
| MULTIYEAR BUDGET PLANNING | A budget process designed to make sure that the long-range consequences of budget decisions are identified and reflected in the budget totals. |
| NET ASSETS | Investment in capital assets, net of related debt. All assets and all liabilities are included. Considered a measure of expendable available financial resources. |
| NON-OPERATING EXPENDITURES | Expenditures of a type that do not represent direct operating costs to the fund; includes transfers out and reserves for contingency. |
| OBJECTIVE | Specific, measurable statements that support a particular goal, reflecting the amount of change expected as a result of the Key Action Steps and other program strategies. |
| OPERATING | Category of costs for the day-to-day functions of a department or unit of organization. |
| OPERATING BUDGET | A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. |
| OPERATING TRANSFERS | Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. |
| PRIOR YEAR | The year immediately preceding the current year. |

| | |
|-----------------------|--|
| PROPERTY TAX | Taxes computed as a percentage of the value of real or personal property expressed in mills. |
| PROPOSED BUDGET | The recommended County budget submitted by the County Administrator to the County Council for adoption. |
| PROPRIETARY FUNDS | Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income. The County has two proprietary fund types: internal service fund and enterprise fund. |
| REAL PROPERTY | Land and buildings and/or other structures attached to it that are taxable under state law. |
| RESERVE | An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation. |
| REVENUE | The yield of receipts of receivables that a governmental unit receives into the treasury for public use. |
| REVENUE BONDS | Bonds financed by a dedicated revenue source. The county uses revenue bonds for infrastructure purposes and Fee-in lieu of taxes are used for financing. |
| REVENUE FORECASTING | The utilization of various approaches used by governments to determine the levels of revenue available for use in future years. |
| SALARIES | Gross earnings of all authorized positions. |
| SPECIAL REVENUE BONDS | Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources. |
| SPECIAL REVENUE FUND | Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to specified purposes. The following activities are accounted for in the special revenue funds: federal revenue sharing, community development, charity hospitalization and other federal and state grants. |
| TAX YEAR | The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget. |
| UNENCUMBERED BALANCE | The amount of an appropriation that is neither expended or encumbered. |
| USER FEE | Charges for specific services rendered only to those paying such charges as, for example, landfill services charges. |

COUNTY OF GREENVILLE ACRONYMS

| | |
|-------|---|
| AAA | Bond Rating |
| AARP | American Association of Retired Persons |
| AED | Automated External Defibrillators |
| ALS | Advanced Life Support |
| ABMDI | American Board of MedicoLegal Death Investigators |
| ASE | Automotive Service Excellence |
| CAFR | Comprehensive Annual Financial Report |
| CIP | Capital Improvement Program |
| CPI | Consumer Price Index |
| COPs | Certificates of Participation |
| DHEC | Department of Health and Environmental Control |
| DUI | Driving Under the Influence |
| EMS | Emergency Medical Services |
| EPA | Environmental Protection Agency |
| FBI | Federal Bureau of Investigation |
| FILOT | Fee-in-Lieu-of Taxes |
| FTE | Full-Time Equivalent |
| GAAP | Generally Accepted Accounting Principles |
| GADC | Greenville Area Development Corporation |
| GFOA | Government Finance Officer's Association |
| GIS | Geographic Information System |
| GO | General Obligation Bond |
| GPATS | Greenville/Pickens Area Transportation Study |

| | |
|--------|---|
| GSP | Greenville-Spartanburg Airport |
| GTA | Greenville Transit Authority |
| HIPAA | Health Insurance Portability and Accountability Act |
| IRS | Internal Revenue Service |
| IT | Information Technology |
| MSW | Municipal Solid Waste Stream |
| NCIC | National Crime Information Center |
| NIST | National Institute of Standards and Technology |
| NPDES | National Pollutant Discharge Elimination System |
| OCI | Overall Condition Index |
| OCRI | Official County Road Inventory |
| OCRI-D | Official County Road Inventory by District |
| OSHA | Occupational Safety and Health Administration |
| PDF | Portable Document |
| PSA | Public Service Announcement |
| PTI | Pre-Trial Intervention |
| ROD | Register of Deeds |
| SAN | Storage Area Network |
| SCDMV | South Carolina Department of Motor Vehicles |
| SLED | South Carolina Law Enforcement Division |
| SSRBs | Special Source Revenue Bonds |

COUNTY OF GREENVILLE INDEX

A

| | |
|---|-----|
| Accommodations Tax | |
| Budget Summary | 153 |
| Accounting Policies | 27 |
| Acronyms | 238 |
| Ad Valorem Taxes (General Fund) | 36 |
| Administrative and Appointed Staff | 13 |
| Administrative Services | 58 |
| Animal Care Services | |
| Budget Summary..... | 92 |
| Goals and Objectives | 93 |
| Performance Measures | 93 |
| Staffing Levels | 92 |
| Appropriations | |
| (See <i>individual funds – General Fund, Enterprise Fund, Internal Service Fund, and Special Revenue Fund</i>) | |
| Art Galleries | 218 |
| Arts, The | 218 |
| Assessed Value | 216 |
| Auditor’s Office | |
| Budget Summary | 134 |
| Goals and Objectives | 135 |
| Performance Measures | 135 |
| Staffing Levels | 134 |
| Authorized Positions | 42 |

B

| | |
|---|-----|
| Board of Assessment Appeals | |
| Budget Summary | 78 |
| Budget Award | vi |
| Budget Basis of Preparation | 18 |
| Budget Message | 1 |
| Budget Ordinance, FY2012 | 222 |
| Budget Ordinance, FY2013 | 227 |
| Budget Overview | 31 |
| Budget Process | 19 |
| Budget Policies | 25 |
| Budget Summary (by department) | |
| See <i>appropriate department</i> | |
| Budgetary and Financial Management Systems..... | 17 |

C

| | |
|---|-----|
| Capital Improvement Plan Policies | 26 |
| Capital Improvement Program | |
| Financing Summary | 187 |
| Funding Sources | 189 |
| Operating Budget Impact | 189 |
| Planning Process | 185 |
| Program Status | 186 |
| Summary of Projects..... | 190 |
| Capital Investment | 214 |
| Capital Leases | 210 |
| Capital Projects Fund | 185 |
| Certificates of Participation | 209 |
| Clerk of Court’s Office | |
| Budget Summary | 120 |
| Goals and Objectives | 121 |
| Performance Measures | 121 |
| Staffing Levels | 120 |
| Climate | 219 |
| Circuit Solicitor’s Office | |
| Budget Summary..... | 118 |
| Goals and Objectives | 119 |
| Performance Measures | 119 |
| Staffing Levels | 118 |
| Codes Enforcement, Division of | |
| Budget Summary..... | 94 |
| Goals and Objectives | 95 |
| Performance Measures | 95 |
| Staffing Levels | 94 |
| Consolidated Fund Summary, FY2012... .. | 32 |
| Consolidated Fund Summary, FY2013... .. | 33 |
| Contents, Table of | ii |
| Convention Facilities | 219 |
| Coroner’s Office | |
| Budget Summary | 141 |
| Goals and Objectives | 142 |
| Performance Measures | 142 |
| Staffing Levels | 141 |
| County Administrator’s Office | |
| Budget Summary | 61 |
| Goals and Objectives | 62 |
| Performance Measures | 62 |
| Staffing Levels | 61 |
| County Attorney’s Office | |
| Budget Summary | 63 |
| Goals and Objectives | 64 |
| Performance Measures | 64 |

| | |
|---|-----|
| Staffing Levels | 64 |
| County Council Office | |
| Budget Summary | 59 |
| Goals and Objectives | 60 |
| Performance Measures | 60 |
| Staffing Levels | 59 |
| County Council Members | 12 |
| County Council Priorities | 5 |
| County Office Revenue | 36 |
| D | |
| Debt Margin | 208 |
| Debt Policies | 28 |
| Debt Service Fund | 207 |
| Departmental Budget Summaries | |
| Administrative Services | 58 |
| General Services | 65 |
| Fiscal Services | 133 |
| Human Resources | 81 |
| Judicial Services | 117 |
| Law Enforcement Services | 140 |
| Other Services | 147 |
| Public Safety | 104 |
| Public Works | 91 |
| Detention Center, Division of | |
| Budget Summary | 105 |
| Goals and Objectives | 106 |
| Performance Measures | 106 |
| Staffing Levels | 105 |
| E | |
| E-911, Division of | |
| Budget Summary | 155 |
| Economic and Demographics | 213 |
| Education and Training Statistics | 217 |
| Elected Officials | 13 |
| Emergency Medical Services, Division of | |
| Budget Summary | 107 |
| Goals and Objectives | 108 |
| Performance Measures | 108 |
| Staffing Levels | 107 |
| Employee Benefit Fund | 148 |
| Engineering, Division of | |
| Budget Summary | 97 |
| Goals and Objectives | 99 |
| Performance Measures | 99 |
| Staffing Levels | 97 |
| Enterprise Fund | |
| Estimated Financial Sources & Uses .. | 50 |
| Fund Summary | 173 |

| | |
|--|-----|
| F | |
| Financial Operations, Division of | |
| Budget Summary | 66 |
| Goals and Objectives | 67 |
| Performance Measures..... | 67 |
| Staffing Levels | 66 |
| Financial Policies | 21 |
| Fiscal Services | 133 |
| Fleet Management, Division of | |
| Budget Summary | 170 |
| Goals and Objectives | 171 |
| Performance Measures | 171 |
| Staffing Levels | 170 |
| Floodplain Management, Division of | |
| Budget Summary | 177 |
| Goals and Objectives | 178 |
| Performance Measures | 178 |
| Staffing Levels | 177 |
| Forensics, Division | |
| Budget Summary | 109 |
| Goals and Objectives | 110 |
| Performance Measures | 110 |
| Staffing Levels | 109 |
| Form of Government | 10 |
| Fund Balance | 40 |
| Fund/Department Relationship | 16 |
| Fund Structure | 15 |
| Fund Summary | |
| General Fund | 55 |
| Enterprise Fund | 173 |
| Internal Service Fund | 169 |
| Special Revenue Fund | 153 |
| Fund Types, Overview | 14 |
| G | |
| General Fund | |
| Appropriations | 54 |
| Five Year Projection | 57 |
| Resources | 53 |
| General Services | |
| Mission | 65 |
| Operating Budget | 65 |
| General Obligation Bonds | 207 |
| Geographic Information System (GIS) | |
| Budget Summary | 68 |
| Goals and Objectives | 69 |
| Performance Measures | 69 |
| Staffing Levels | 68 |
| Glossary | 231 |
| Gov't. Finance Officers Assoc Award | vi |

Governmental Funds
 Estimated Fin. Srce & Uses34

H
 Health and Dental Fund
 Budget Summary 172
 Health Care218
 Higher Education 217
 History of Greenville County 9
 Hospitality Tax 158
 Human Relations, Division of
 Budget Summary 82
 Goals and Objectives83
 Performance Measures83
 Staffing Levels 82
 Human Resources
 Mission 81
 Operating Budget 81
 Human Resources, Division of
 Budget Summary 84
 Goals and Objectives 85
 Performance Measures 85
 Staffing Levels 84

I
 Infrastructure Bank/Reserve
 Budget Summary 159
 Indigent Defense, Division of
 Budget Summary 112
 Goals and Objectives113
 Performance and Measures 113
 Staffing Levels 112
 Information Systems, Division of
 Budget Summary 70
 Goals and Objectives 71
 Performance Measures 71
 Staffing Levels 70
 Interfund Transfers 152
 Intergovernmental Revenue 38
 Internal Service Fund 169

J
 Judicial Services 117

L
 Labor Force Profile 215

Land Development, Division
 Budget Summary 179
 Goals and Objectives 180
 Performance Measures180
 Staffing Levels179
 Law Enforcement Services 140
 Legislative Delegation 148
 Linking Long and Short Term Goals 7
 Long Term Debt 207
 Long Term Goals 5

M
 Magistrate Courts
 Budget Summary 124
 Goals and Objectives 125
 Performance Measures 125
 Staffing Levels 124
 Major Employers 215
 Master in Equity's Office
 Budget Summary 126
 Goals and Objectives 127
 Performance Measures 127
 Staffing Levels 126
 Median Family Income214
 Medical Charities
 Budget Summary..... 161
 Goals and Objectives163
 Performance Measures 163
 Staffing Levels 161
 Medical Examiner's Office
 Budget Summary 143
 Goals and Objectives 144
 Performance Measures 144
 Mission Statement (Organization) v

N
 Nondepartmental Fund 148

O
 Office of Management and Budget
 Budget Summary 72
 Goals and Objectives 73
 Performance Measures 73
 Staff vi
 Staffing Levels 72
 Operating Budget Policies 25
 Ordinance, FY2012 Budget 222
 Ordinance, FY2013 Budget 227

Organizational Chart 11
 Organizational Structure 10
 Other Services 147
 Outside Agencies..... 151

P

Per Capita Income 214
 Performance Measures (Process) 57
 Planning Department
 Budget Summary 149
 Goals and Objectives 150
 Performance Measures 150
 Staffing Levels 149
 Policies
 Financial 21
 Population Growth 213
 Position Summary 42
 Priorities, Council 5
 Private Schools 217
 Probate Court
 Budget Summary 128
 Goals and Objectives 129
 Performance Measures 129
 Staffing Levels 128
 Procurement Services, Division of
 Budget Summary 75
 Goals and Objectives 76
 Performance Measures 76
 Staffing Levels 75
 Property Tax Revenue 36
 Property Management, Division of
 Budget Summary 102
 Goals and Objectives..... 103
 Performance Measures 103
 Staffing Levels 102
 Proprietary Funds 169
 Estimated Finan. Srcs & Uses 48
 Public Defender
 Budget Summary 131
 Goals and Objectives 132
 Performance Measures 132
 Staffing Levels 131
 Public Safety
 Mission 104
 Operating Budget 104
 Public Schools 217
 Public Works
 Mission 91
 Operating Budget 91

Q

Quality of Life 218

R

Reader's Guide vii
 Real Property Services, Division of
 Budget Summary 77
 Staffing Levels 77
 Records, Division of
 Budget Summary 114
 Goals and Objectives 115
 Performance Measures 115
 Staffing Levels 114
 Recreation and Entertainment 219
 Register of Deeds
 Budget Summary 136
 Goals and Objectives 137
 Performance Measures 137
 Staffing Levels 136
 Registration and Election, Division of
 Budget Summary 87
 Goals and Objectives 88
 Performance Measures 88
 Staffing Levels 87
 Religion 218
 Reserve, Fund Balance 40
 Retail Sales 214
 Revenue Highlights
 General Fund 36
 Property Taxes 36
 County Office Revenue 36
 Intergovernmental Revenue 38
 Other 39
 Special Revenue Funds 44
 Internal Service Funds 52
 Enterprise Funds 52
 Revenue Policies 22
 Risk Management Policies 29
 Road Program
 Budget Summary 165

S

Sheriff's Office
 Budget Summary 145
 Goals and Objectives 146
 Performance Measures 146
 Staffing Levels 145
 Special Source Revenue Bonds 210

Solid Waste, Division
 Budget Summary 174
 Goals and Objectives 175
 Performance Measures 175
 Staffing Levels 174
Soil & Water, Division
 Budget Summary 183
 Goals and Objectives 184
 Performance Measures 184
 Staffing Levels 183
Special Revenue Fund 153
Statistical Information 213
Stormwater Management 177

W
Worker's Compensation
 Budget Summary 172

T
Table of Contents ii
Tax Collections (last 5 years) 216
Tax Collector's Office
 Budget Summary 79
 Goals and Objectives 80
 Performance Measures 80
 Staffing Levels 79
Tax Rates 216
Ten Largest Taxpayers 217
Transportation
 Air 221
 Ground 221
Treasurer's Office
 Budget Summary 138
 Goals and Objectives 139
 Performance Measures 139
 Staffing Levels 138

U
Unemployment Rates 215
Unreserved Fund Balance 40
Utilities 221

V
Veteran's Affairs, Division of
 Budget Summary 89
 Goals and Objectives 90
 Performance Measures 90
 Staffing Levels 89
Victim's Rights
 Budget Summary 166