

COUNTY OF GREENVILLE BUDGET HIGHLIGHTS

Greenville County's biennium budget for FY2010 and FY2011 totals \$396,130,098. The FY2010 budget totals \$197,338,668, which is 6.77% more than the FY2009 budget of \$184,834,330. The FY2011 budget totals \$198,791,430, which is a 0.74% increase from FY2010. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2010 and 2011 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.

	ADOPTED BUDGET FY2007-2008	ADOPTED BUDGET FY2008-2009	PROPOSED BUDGET FY2009-2010	PROPOSED BUDGET FY2010-2011
GENERAL FUND BUDGET				
Administrative Services	\$ 2,288,311	\$ 2,311,428	\$ 2,265,364	\$ 2,311,646
General Services	10,601,762	10,677,750	10,191,283	10,365,640
Human Resources	1,814,634	1,851,835	2,063,344	2,109,063
Public Works	16,408,275	16,370,924	15,723,933	15,961,651
Public Safety	32,972,487	34,388,121	35,973,852	37,002,637
Elected & Appointed Offices/ Judicial	14,145,627	14,494,952	15,035,077	15,391,058
Elected & Appointed Offices/ Fiscal	2,327,187	2,382,988	2,402,658	2,459,124
Elected & Appointed Offices/Law Enforc.	31,822,602	33,147,249	34,479,222	35,665,021
Other Services	6,226,510	6,014,922	5,372,672	5,483,787
TOTAL OPERATING BUDGET	\$ 118,607,395	\$ 121,640,169	\$ 123,507,405	\$ 126,749,627
Interfund Transfers	1,625,342	2,855,075	7,062,256	5,913,769
TOTAL GENERAL FUND BUDGET	\$ 120,232,737	\$ 124,495,244	\$ 130,569,661	\$ 132,663,396
SPECIAL REVENUE FUND				
Road Paving	\$ 11,600,000	\$ 11,600,000	\$ 9,400,000	\$ 9,400,000
Accommodations Tax	772,610	772,610	772,610	772,610
Hospitality Tax	5,500,000	5,634,000	6,700,000	6,700,000
Infrastructure Bank	722,356	740,261	760,970	782,299
Medical Charities	4,894,384	4,950,408	5,236,009	5,180,876
Victim's Rights	1,114,138	1,043,156	845,009	866,037
E-911	1,643,263	1,664,380	1,645,316	1,466,305
TOTAL SPECIAL REVENUE FUND	\$ 26,246,751	\$ 26,404,815	\$ 25,359,914	\$ 25,168,127
DEBT SERVICE FUND				
General Obligation Bonds	\$ 6,194,236	\$ 6,776,026	\$ 7,088,364	\$ 7,044,833
COPS	6,023,821	6,029,024	8,824,447	8,808,302
SSRBS	3,087,786	3,091,057	3,094,733	3,089,634
Capital Leases	3,398,118	-	812,071	1,077,415
Service Charges	14,000	13,000	20,000	20,000
TOTAL DEBT SERVICE FUND	\$ 18,717,961	\$ 15,917,107	\$ 19,839,615	\$ 20,040,184
ENTERPRISE FUND				
Solid Waste	\$ 9,933,611	\$ 7,734,106	\$ 11,359,292	\$ 10,685,808
Stormwater Management	10,165,355	10,283,061	10,210,186	10,233,915
TOTAL ENTERPRISE FUND	\$ 20,098,966	\$ 18,017,164	\$ 21,569,478	\$ 20,919,723
TOTAL BUDGET	\$ 185,296,415	\$ 184,834,330	\$ 197,338,668	\$ 198,791,430
<i>Note: Expenditures covered by interfund transfers (i.e., Home Incarceration Program, Capital Lease Payments, Special Source Revenue Bond Payments, etc.) are omitted.</i>				
INTERNAL SERVICE FUND				
Fleet Management	\$ 6,262,587	\$ 5,336,597	\$ 6,200,000	\$ 6,200,000
Workers Compensation	1,900,000	2,574,395	1,800,000	1,700,000
Health/Dental Insurance Program	20,776,162	19,155,587	20,297,732	21,896,596
TOTAL INTERNAL SERVICE FUND	\$ 28,938,749	\$ 27,066,579	\$ 28,297,732	\$ 29,796,596

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 2010

The following chart presents a consolidated summary for Fiscal Year 2010 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
Financial Sources							
Property Taxes	\$ 72,561,716	\$ 16,076,500	\$ 4,533,377		\$ 3,880,513	\$ 97,052,106	\$ -
County Offices	24,220,208				3,412,232	27,632,440	-
Intergovernmental	20,429,373	1,572,770	6,035,183			28,037,326	-
Charges for Services						-	8,895,285
Premiums						-	21,176,352
Stormwater Fees					8,097,107	8,097,107	-
Other	5,925,975	9,290,545	450,000		1,030,000	16,696,520	704,514
Total Estimated Financial Sources	\$ 123,137,272	\$ 26,939,815	\$ 11,018,560	\$ -	\$ 16,419,852	\$ 177,515,499	\$ 30,776,151
Expenditures							
Administrative Services	\$ 2,265,364					\$ 2,265,364	
General Services	10,191,283	2,685,031				12,876,314	6,200,000
Human Resources	2,063,344					2,063,344	
Public Works	15,699,219	760,970			21,569,478	38,029,667	
Public Safety	35,973,852	5,183,285				41,157,137	
Judicial Services	15,035,077	845,009				15,880,086	
Fiscal Services	2,402,658	1,645,316				4,047,974	
Law Enforcement Services	34,368,477	772,610				35,141,087	
Boards, Commissions & Others	5,322,672					5,322,672	
Workers Compensation						-	1,800,000
Health and Dental						-	20,297,732
Capital Outlay	185,459	9,400,000		3,443,071		13,028,530	
Principal Retirement			12,425,000			12,425,000	
Interest and Fiscal Charges			7,414,615			7,414,615	
	\$ 123,507,405	\$ 21,292,221	\$ 19,839,615	\$ 3,443,071	\$ 21,569,478		\$ 28,297,732
Excess (deficiency) of revenues over (under) expenditures	\$ (370,133)	\$ 5,647,594	\$ (8,821,055)	\$ (3,443,071)	\$ (5,149,626)	#VALUE!	\$ 2,478,419
Other Financing Sources and Uses							
Sale of Property						-	-
Capital Lease Issuance						-	-
Bonded Sale/Debt Security issuance						-	-
Adjustment to Post Closure						-	-
Other Transfers *	(200,000)	200,000				-	-
Transfers	361,744	(12,228,446)	5,866,702	6,000,000		-	-
Total Other Sources (Uses)	\$ 161,744	\$ (12,028,446)	\$ 5,866,702	\$ 6,000,000	\$ -	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (208,389)	\$ (6,380,852)	\$ (2,954,353)	\$ 2,556,929	\$ (5,149,626)	\$ (12,136,291)	\$ 2,478,419
Fund Balance July 1	48,280,378	27,535,430	8,778,031	11,718,962	14,151,684	110,464,485	18,735,479
Fund Balance June 30	\$ 48,071,989	\$ 21,154,578	\$ 5,823,678	\$ 14,275,891	\$ 9,002,058	\$ 98,328,194	\$ 21,213,898

CONSOLIDATED FUNDS SUMMARY FISCAL YEAR 2011

The following chart presents a consolidated summary for Fiscal Year 2011 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
Financial Sources							
Property Taxes	\$ 74,212,818	\$ 16,406,950	\$ 4,497,868		\$ 3,958,124	\$ 99,075,760	
County Offices	24,817,835				3,772,232	28,590,067	
Intergovernmental	20,437,509	1,581,103	5,973,455			27,992,067	
Charges for Services						-	8,975,394
Premiums						-	21,206,101
Stormwater Fees					8,211,065	8,211,065	
Other	5,952,791	9,212,167	450,000		1,030,000	16,644,958	756,427
Total Estimated Financial Sources	\$ 125,420,953	\$ 27,200,220	\$ 10,921,323	\$ -	\$ 16,971,421	\$ 180,513,917	\$ 30,937,922
Expenditures							
Administrative Services	\$ 2,311,646	-				\$ 2,311,646	
General Services	10,365,640	2,659,551				13,025,191	6,200,000
Human Resources	2,109,063	-				2,109,063	
Public Works	15,901,437	782,299			20,919,723	37,603,459	
Public Safety	37,002,637	5,244,645				42,247,282	
Judicial Services	15,391,058	866,037				16,257,095	
Fiscal Services	2,459,124	1,466,305				3,925,429	
Law Enforcement Services	35,554,276	772,610				36,326,886	
Boards, Commissions & Others	5,433,787					5,433,787	
Workers Compensation						-	1,700,000
Health and Dental						-	21,896,596
Capital Outlay	220,959	9,400,000		3,110,825		12,731,784	
Principal Retirement			13,117,415			13,117,415	
Interest and Fiscal Charges			6,922,769			6,922,769	
	\$ 126,749,627	\$ 21,191,447	\$ 20,040,184	\$ 3,110,825	\$ 20,919,723	\$ 192,011,806	\$ 29,796,596
Excess (deficiency) of revenues over (under) expenditures	\$ (1,328,674)	\$ 6,008,773	\$ (9,118,861)	\$ (3,110,825)	\$ (3,948,302)	\$ (11,497,889)	\$ 1,141,326
Other Financing Sources and Uses							
Sale of Property						-	-
Capital Lease Issuance						-	-
Bonded Sale/Debt Security Issuance						-	-
Other Transfers *	(200,000)	200,000				-	-
Transfers	1,534,711	(8,897,314)	5,862,603	1,500,000		-	-
Total Other Sources (Uses)	\$ 1,334,711	\$ (8,697,314)	\$ 5,862,603	\$ 1,500,000	\$ -	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ 6,037	\$ (2,688,541)	\$ (3,256,258)	\$ (1,610,825)	\$ (3,948,302)	\$ (11,497,889)	\$ 1,141,326
Fund Balance July 1	48,071,989	21,154,578	5,823,678	14,275,891	9,002,058	98,328,194	21,213,898
Fund Balance June 30	\$ 48,078,026	\$ 18,466,037	\$ 2,567,420	\$ 12,665,066	\$ 5,053,756	\$ 86,830,305	\$ 22,355,224

GOVERNMENTAL FUNDS

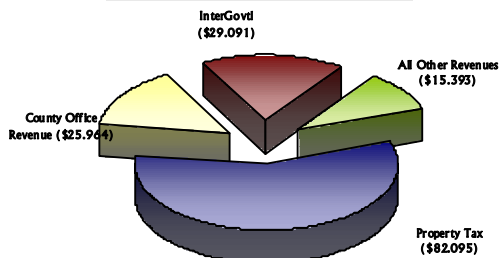
The following graphs and charts present a summary of the County's governmental funds, including revenue sources and expenditures on a comparative basis. The Governmental Funds of the County include the General Fund, Special Revenue Funds, the Debt Service Fund, and the Capital Projects Fund.

GOVERNMENTAL FUNDS 2008-2011 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

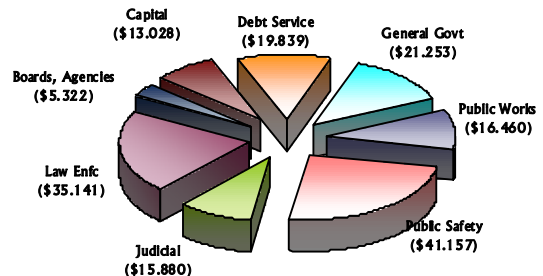
	GENERAL FUND				SPECIAL REVENUE				
	FY2008	FY2009	FY2010	FY2011	FY2008	FY2009	FY2010	FY2011	FY2008
Financial Sources									
Property Taxes	\$ 65,008,927	\$ 67,965,245	\$ 72,561,716	\$ 74,212,818	\$ 15,353,734	\$ 14,703,663	\$ 16,076,500	\$ 16,406,950	\$ 5,876,674
County Offices	24,952,385	24,028,941	24,220,208	24,817,835	-	-	-	-	-
Intergovernmental	24,897,305	21,713,340	20,429,373	20,437,509	1,141,412	2,418,088	1,572,770	1,581,103	6,132,932
Other	7,170,292	5,662,143	5,925,975	5,952,791	10,067,683	17,687,585	9,290,545	9,212,167	424,976
Total Estimated Financial Sources	\$ 122,028,909	\$ 119,369,669	\$ 123,137,272	\$ 125,420,953	\$ 26,562,829	\$ 34,809,336	\$ 26,939,815	\$ 27,200,220	\$ 12,434,582
Expenditures									
Administrative Services	\$ 2,140,884	\$ 2,181,899	\$ 2,265,364	\$ 2,311,646	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	9,959,931	9,703,170	10,191,283	10,365,640	1,494,860	4,301,335	2,685,031	2,659,551	-
Human Resources	1,859,046	1,954,967	2,063,344	2,109,063	-	-	-	-	-
Public Works	15,199,627	15,192,302	15,699,219	15,901,437	722,356	747,972	760,970	782,299	-
Public Safety	34,657,151	36,956,570	35,973,852	37,002,637	4,750,097	4,872,193	5,183,285	5,244,645	-
Judicial Services	13,624,371	14,616,140	15,035,077	15,391,058	1,022,759	982,462	845,009	866,037	-
Fiscal Services	2,261,440	2,338,300	2,402,658	2,459,124	1,419,282	1,714,835	1,645,316	1,466,305	-
Law Enforcement Services	31,994,646	33,121,936	34,368,477	35,554,276	856,718	825,907	772,610	772,610	-
Boards, Commissions & Others	4,004,712	3,420,994	5,322,672	5,433,787	-	-	-	-	-
Capital Outlay	739,144	333,708	185,459	220,959	13,211,651	21,138,767	9,400,000	9,400,000	-
Principal Retirement	-	-	-	-	-	-	-	-	14,337,836
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	6,058,734
	\$ 116,440,952	\$ 119,819,986	\$ 123,507,405	\$ 126,749,627	\$ 23,477,723	\$ 34,583,471	\$ 21,292,221	\$ 21,191,447	\$ 20,396,570
Excess (deficiency) of revenues over (under) expenditures	\$ 5,587,957	\$ (450,317)	\$ (370,133)	\$ (1,328,674)	\$ 3,085,106	\$ 225,865	\$ 5,647,594	\$ 6,008,773	\$ (7,961,988)
Other Financing Sources and Uses									
Sale of Property	-	-	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	-	-	10,038,445	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-	-	-	200,000	200,000	-
Other Transfers *	(544,766)	(120,922)	(200,000)	(200,000)	544,766	120,922	-	-	-
Transfers	1,902,447	683,345	361,744	1,534,711	(7,167,004)	(8,992,035)	(12,228,446)	(8,897,314)	4,464,557
Total Other Sources (Uses)	\$ 1,357,681	\$ 562,423	\$ 161,744	\$ 1,334,711	\$ (6,622,238)	\$ 1,167,332	\$ (12,028,446)	\$ (8,697,314)	\$ 4,464,557
Net Increase (Decrease) in Fund Balance	\$ 6,945,638	\$ 112,106	\$ (208,389)	\$ 6,037	\$ (3,537,132)	\$ 1,393,197	\$ (6,380,852)	\$ (2,688,541)	\$ (3,497,431)
Fund Balance July 1	\$ 41,222,634	\$ 48,168,272	\$ 48,280,378	\$ 48,071,989	29,679,365	26,142,233	27,535,430	21,154,578	\$ 11,214,920
Fund Balance June 30	\$ 48,168,272	\$ 48,280,378	\$ 48,071,989	\$ 48,078,026	\$ 26,142,233	\$ 27,535,430	\$ 21,154,578	\$ 18,466,037	\$ 7,717,489

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

**FY2010 Estimated Financial Sources
 Governmental Funds
 Total Sources \$161.095 million**

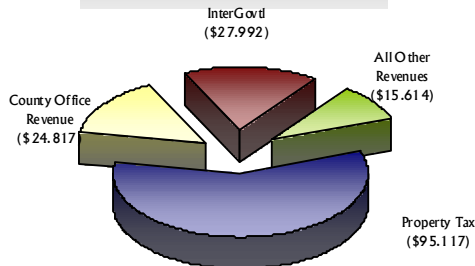


**FY2010 Estimated Expenditures
 Governmental Funds
 Total Sources \$168.082 million**

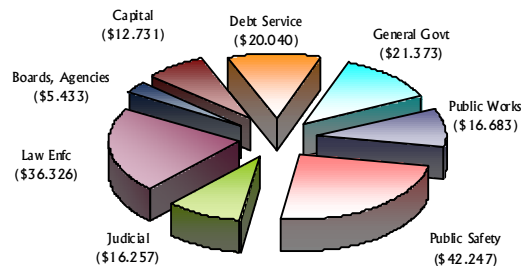


DEBT SERVICE			CAPITAL PROJECTS				TOTAL ALL FUNDS			
FY2009	FY2010	FY2011	FY2008	FY2009	FY2010	FY2011	FY2008	FY2009	FY2010	FY2011
6,132,713	\$ 4,533,377	\$ 4,497,868		\$ 2,340,807			\$ 86,239,335	\$ 91,142,428	\$ 93,171,593	\$ 95,117,636
-	-	-					24,952,385	24,028,941	24,220,208	24,817,835
7,588,881	6,035,183	5,973,455	229,290	38,827			32,400,939	31,759,136	28,037,326	27,992,067
463,804	450,000	450,000	556,281	527,734			18,219,232	24,341,266	15,666,520	15,614,958
\$ 14,185,398	\$ 11,018,560	\$ 10,921,323	\$ 785,571	\$ 2,907,368	\$ -	\$ -	\$ 161,811,891	\$ 171,271,771	\$ 161,095,647	\$ 163,542,496
\$ -	\$ -	\$ -	\$ 91,227				\$ 2,232,111	\$ 2,181,899	\$ 2,265,364	\$ 2,311,646
-	-	-	1,758,031				13,212,822	14,004,505	12,876,314	13,025,191
-	-	-	-				1,859,046	1,954,967	2,063,344	2,109,063
-	-	-	139,298				16,061,281	15,940,274	16,460,189	16,683,736
-	-	-	-				39,407,248	41,828,763	41,157,137	42,247,282
-	-	-	-				14,647,130	15,598,602	15,880,086	16,257,095
-	-	-	-				3,680,722	4,053,135	4,047,974	3,925,429
-	-	-	-				32,851,364	33,947,843	35,141,087	36,326,886
-	-	-	4,349,328	6,259,454	3,443,071	3,110,825	4,004,712	3,420,994	5,322,672	5,433,787
11,481,892	12,425,000	13,117,415					18,300,123	27,731,929	13,028,530	12,731,784
8,145,074	7,414,615	6,922,769					14,337,836	11,481,892	12,425,000	13,117,415
\$ 19,626,966	\$ 19,839,615	\$ 20,040,184	\$ 6,337,884	\$ 6,259,454	\$ 3,443,071	\$ 3,110,825	\$ 166,653,129	\$ 180,289,877	\$ 168,082,312	\$ 171,092,083
\$ (5,441,568)	\$ (8,821,055)	\$ (9,118,861)	\$ (5,552,313)	\$ (3,352,086)	\$ (3,443,071)	\$ (3,110,825)	\$ (4,841,238)	\$ (9,018,106)	\$ (6,986,665)	\$ (7,549,587)
-	-	-	1,500,000	1,500,000			\$ -	\$ -	\$ -	\$ -
-	-	-	-	-			1,500,000	1,500,000	-	-
-	-	-	-	-			-	10,038,445	-	-
6,502,110	5,866,702	5,862,603	800,000	1,795,000	6,000,000	1,500,000	-	(11,580)	-	-
\$ 6,502,110	\$ 5,866,702	\$ 5,862,603	\$ 2,300,000	\$ 3,295,000	\$ 6,000,000	\$ 1,500,000	\$ 1,500,000	\$ 11,526,865	\$ -	\$ -
\$ 1,060,542	\$ (2,954,353)	\$ (3,256,258)	\$ (3,252,313)	\$ (57,086)	\$ 2,556,929	\$ (1,610,825)	\$ (3,341,238)	\$ 2,508,759	\$ (6,986,665)	\$ (7,549,587)
\$ 7,717,489	\$ 8,778,031	\$ 5,823,678	\$ 15,028,361	\$ 11,776,048	\$ 11,718,962	\$ 14,275,891	\$ 97,145,280	\$ 93,804,042	\$ 96,312,801	\$ 89,326,136
\$ 8,778,031	\$ 5,823,678	\$ 2,567,420	\$ 11,776,048	\$ 11,718,962	\$ 14,275,891	\$ 12,665,066	\$ 93,804,042	\$ 96,312,801	\$ 89,326,136	\$ 81,776,549

**FY2011 Estimated Financial Sources
 Governmental Funds
 Total Sources \$163.542 million**



**FY2011 Estimated Expenditures
 Governmental Funds
 Total Sources \$171.092 million**



GENERAL FUND

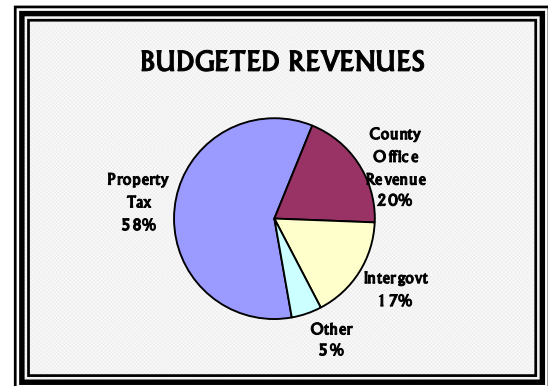
The General Fund operating and capital budget for the two-year period of FY2010 and FY2011 totals \$263,233,057. The General Fund operating budget for FY2010 (including salaries, operating, contractual and capital line items) totals \$130,569,661. This represents an increase of \$6,074,417 or 4.88% from the FY2009 budget. The main reason for the increase is attributed to funding for salary and merit increases and additional positions for public safety areas. The General Fund operating budget for FY2011 (including salaries, operating, contractual, and capital line items) totals \$132,663,396. This represents an increase of \$2,093,735 or 1.608% from FY2010. The increase is attributed to salary adjustments for merit increases and funding for additional improvements in public safety.

GENERAL FUND REVENUES

General Fund revenues in FY2010 are projected to be 6.36% greater than projected revenues for the FY2009 projected revenue and 4.10% greater than FY2008 actual revenue.

Property Tax

Property tax revenue is expected to be \$72,561,716 for FY2010 and \$74,212,818 for FY2011. Property taxes are the County's largest single revenue source, comprising 55.66% of all General Fund current revenues. Budgeted net collections for FY2010 are based on \$1.682 billion estimated assessed valuation and a 98% collection rate. Budgeted net collections for FY2011 are based on \$1.699 billion estimated assessed valuation and a 98% collection rate. The FY2010 estimated assessed valuation represents a 1.0% increase in growth over the FY2009 estimate of \$1.665 billion and 2.9% more than the actual for FY2008 (\$1.633 billion).



ASSESSED VALUATION AND TAX LEVY (in millions)				
	FY2008 Actual	FY2009 Projected	FY2010 Projected	FY2011 Projected
Real Property	1,280.5	1,306.1	1,320.5	1,333.7
Personal Property	456.1	464.4	469.0	473.7
Subtotal	1,736.7	1,770.5	1,789.5	1,807.4
Less Manufacturing Abatements	69.3	70.6	72.1	72.8
Less Tax Increment Districts	6.8	6.9	7.0	7.1
Less FILOTs	27.0	27.6	28.1	28.4
Assessed Valuation	1,633.6	1,665.4	1,682.3	1,699.1
Percent Change	0.0%	1.9%	1.0%	1.0%

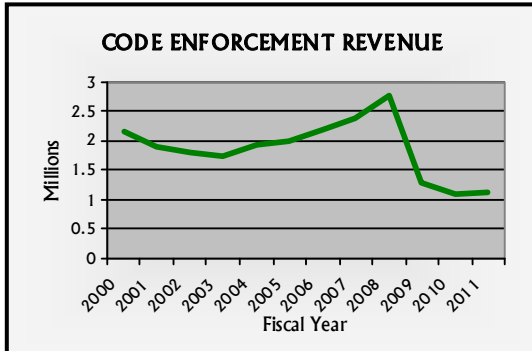
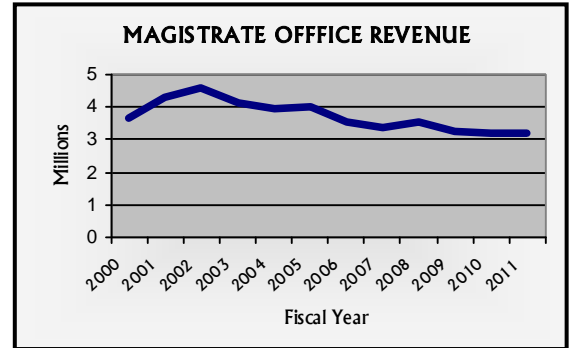
The tax millage for the General Fund is 40.5 mills. The budget proposes the move of one property tax mill from the Debt Service Certificates of Participation Fund to the General Fund in FY2010. There is no net gain or loss as a result of this proposal.

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

County Office Revenue

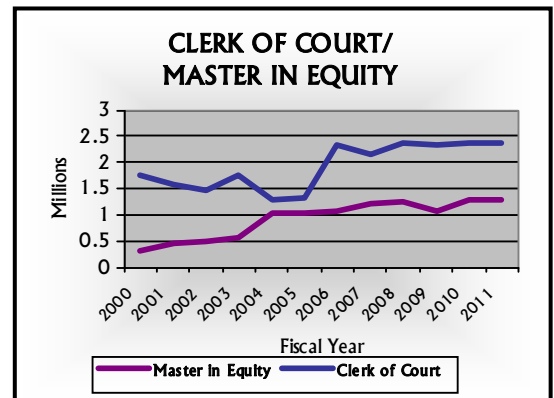
County Office Revenue represents the second largest revenue source for the County, comprising 18.58% of all General Fund revenues. This category of revenue includes fees and fines collected by various County offices. Some of the most significant sources are from the Magistrate offices, Register of Deeds, Clerk of Court, Building Standards Office, and Emergency Medical Services. Fees collected by areas related to property development, such as building permits, subdivision reviews, and recording of deeds have declined due to the current economic downturn in the country.

Revenue for **Magistrate Office Fines and Fees** is projected to be \$3.166 million for FY2010 and \$3.198 million for FY2011. The FY2010 projection of magistrate office revenue is 2.54% less than the FY2009 projected revenue of \$3.248. Revenue peaked in FY2002 at \$4.5 million and has declined since then due to two main factors. First, the magistrate offices experienced a reduction of cases disposed due to less traffic tickets. Second, the magistrate offices are using alternative sentencing more. Current projections for future years include a very conservative 0.50% growth factor.

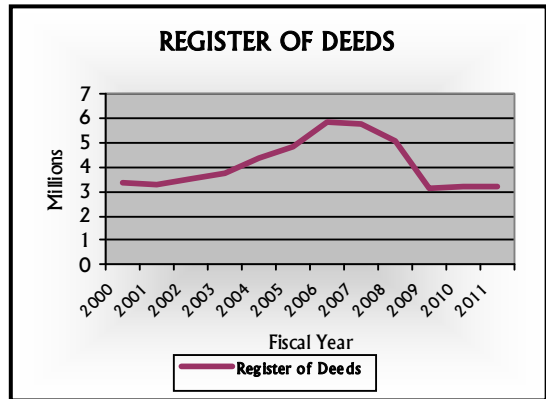


Code Enforcement Revenue from fees for building permits and inspections is projected to be \$1.108 million in FY2010 and \$1.114 million in FY2011. The FY2010 projection of revenue is 14.63% less than the FY2009 projected revenue of \$1.298 million. In FY2009, revenue for departments related to property development experienced a sharp decline due to the economic challenges facing the nation in the building industry.

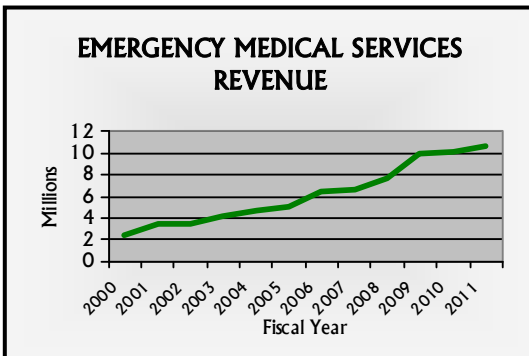
Revenue from fines and fees collected by the elected offices of the **Clerk of Court** and the **Master in Equity Office** are also a major source of the County Office revenue. Clerk of Court revenue is projected to be \$2.370 million for FY2010 and \$2.387 million for FY2011. The projection for FY2010 is 0.94% greater than the FY2009 projection of \$2.348 million. Master in Equity office revenue is projected to be \$1.277 million for FY2010 and \$1.290 million for FY2011. The projection for FY2010 is 19.28% greater than the FY2009 projection of \$1.071 million. Projections for FY2010 and FY2011 are based on historical trends from previous years.



County Office revenue for the **Register of Deeds Office** is also a major source of revenue for the General Fund; however, this office has experienced a sharp decline in revenue beginning in FY2009. This decline is the result of the weakened building industry and less property development. Register of Deeds revenue is projected to be \$3.220 million in FY2010 and FY2011. The projection for FY2010 is 2.54% greater than the FY2009 projection of \$3.140 million.

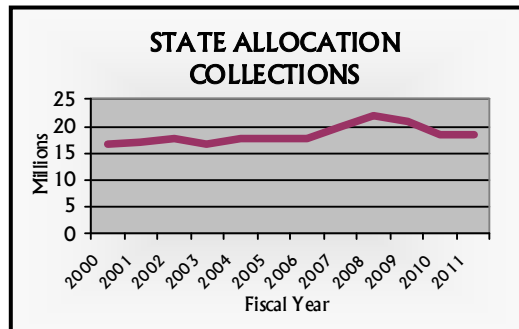


Revenue for **Emergency Medical Services** is projected to be \$10.183 million in FY2010 and \$10.692 million in FY2011. The projection in FY2010 is 1.64% greater than the FY2009 projection of \$10.019 million. EMS revenue increased substantially in FY2003, due to the County adoption of the national 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. During the current biennium budget, EMS fees will once again increase to reflect more directly the costs of providing the service. In addition, the FY2009 budget included a 10% increase in EMS charges for services.



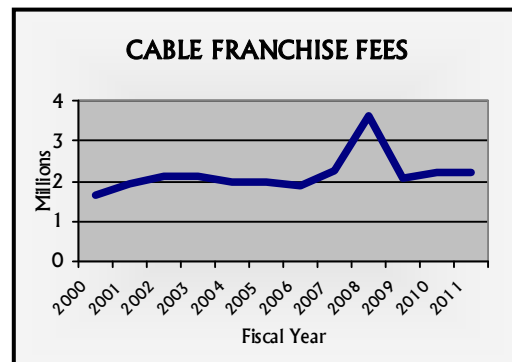
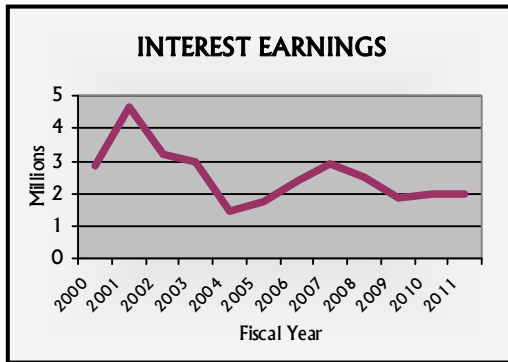
Intergovernmental Revenue

Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 15.67% 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. During FY2009, the State General Assembly implemented a \$50 million reduction in the Local Government Fund for FY2010. Greenville County's portion of the fund has decreased by 15.68% from FY2008.



Other Revenue

Other revenue includes interest earnings, rent and fees charged to various entities and accounts for 4.55% 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 has declined in recent years due to the fluctuation of interest rates. Cable franchise fees increased dramatically in FY2008 due to a one-time payment of late fees. These fees are projected to maintain a stable amount of revenue during the biennium.



GENERAL FUND APPROPRIATIONS

Total general fund appropriations for FY2010 are \$130,569,661 (inclusive of \$7,062,256 for interfund transfers). General fund appropriations for FY2011 are \$132,663,396 (inclusive of \$5,913,769 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

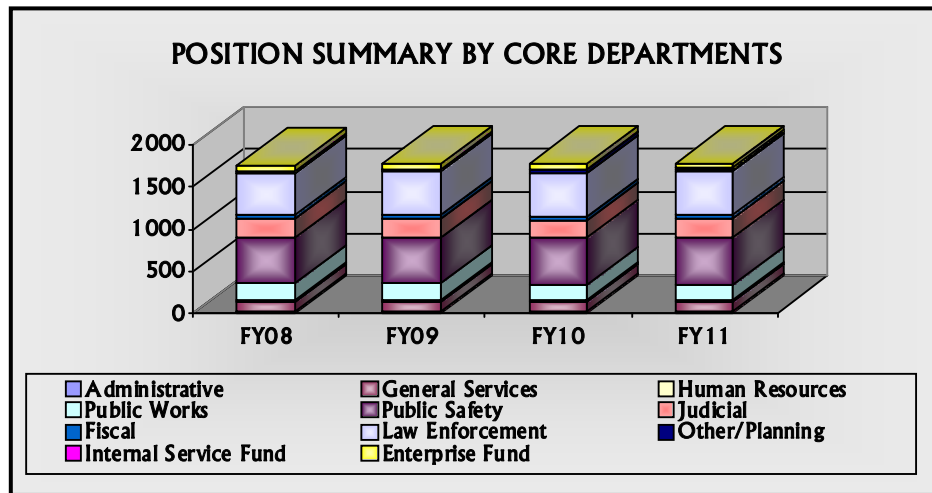
Personnel Services (wages, salaries, pensions and benefits) represent the largest single category of expenditures in the budget and is generally the predominant expense of the departmental budgets. The General Fund personnel services budget for FY2010 totals \$99,446,071 and equates to 79.96% of the General Fund operating budget, or 76.17% of the overall total General Fund budget. Employee benefits account for \$28,137,100 and are included in departmental accounts. The personnel services budget for FY2011 totals \$102,435,325, and equates to 80.38% of the General Fund operating budget, or 77.21% of the overall total General Fund budget. Employee benefits for FY2011 account for \$28,739,955 of the total personnel services budget.

Position Summary

The FY2010 budget includes a decrease in General Fund full-time equivalent positions to 1,697.50. A total of 10.00 public safety positions have been added (5.00 for the Sheriff's Office and 5.00 for the Detention Center); however, due to the elimination of other positions throughout the organization, there is no increase from FY2009 to FY2010. For FY2011, General Fund full-time equivalent positions will increase an additional 11.00 positions from 1,697.50 to 1,708.50. This increase includes 10.00

additional public safety positions (5.00 positions for the Sheriff's Office and 5.00 positions for the Detention Center) and 1.00 position for the Planning Department. The following chart display the number of full-time equivalent positions by departments.

DEPARTMENT	FY2008 ACTUAL	FY2009 ACTUAL	FY2010 BUDGET	FY2011 BUDGET
ADMINISTRATIVE SERVICES	26.80	25.80	25.80	25.80
GENERAL SERVICES	112.00	115.60	110.60	110.60
HUMAN RESOURCES	28.81	29.21	29.22	29.22
PUBLIC WORKS	191.50	192.50	169.50	169.50
PUBLIC SAFETY	540.86	544.86	557.86	562.86
ELECTED&APPOINTED OFFICIALS /JUDICIAL	219.55	220.75	220.15	220.15
ELECTED&APPOINTED OFFICIALS/ FISCAL	44.00	44.00	43.96	43.96
ELECTED&APPOINTED OFFICIALS/LAW ENFORCEMENT	495.28	508.28	514.28	519.28
OTHER SERVICES/PLANNING COMMISSION	16.00	17.50	27.13	27.13
TOTAL GENERAL FUND	1,674.80	1,698.50	1,698.50	1,708.50
INTERNAL SERVICE FUND/FLEET MANAGEMENT	20.00	20.00	20.00	20.00
ENTERPRISE FUND/LAND DEVELOPMENT	19.00	19.00	19.00	19.00
ENTERPRISE FUND/SOLID WASTE	36.26	43.52	43.52	43.52
ENTERPRISE FUND/STORMWATER MANAGEMENT	3.00	3.00	3.00	3.00
TOTAL ALL FUNDS	1,753.06	1,784.02	1,784.02	1,794.02



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 256:1 ratio of resident population to staff.

Operating Expenses and Contractual Charges

General Fund operating expenses for FY2010 total \$20,093,862, which is 13.02% greater than the FY2009 budget. Operating expenses for FY2011 total \$20,303,905. Any increases are attributable to the provision for enhancement packages for various departments. General Fund contractual charges for FY2010 total \$3,782,013 and for FY2011 total \$3,789,438.

Capital Outlay

Capital outlay is defined as one-time expenditures exceeding \$5,000 but less than \$100,000 that result in the replacement or addition of a fixed asset. The FY2010 General Fund capital line item budget totals \$185,459. The FY2011 capital line item budget totals \$220,959. 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
2005-06	\$ 200,110	-48.88%	\$ 481,625
2006-07	193,810	-3.15%	193,810
2007-08	885,556	356.92%	739,144
2008-09	542,250	-38.77%	542,250
2009-10	185,459	-65.80%	185,459
2010-11	220,959	19.14%	220,959
TOTAL	\$ 2,228,144		\$ 2,363,247

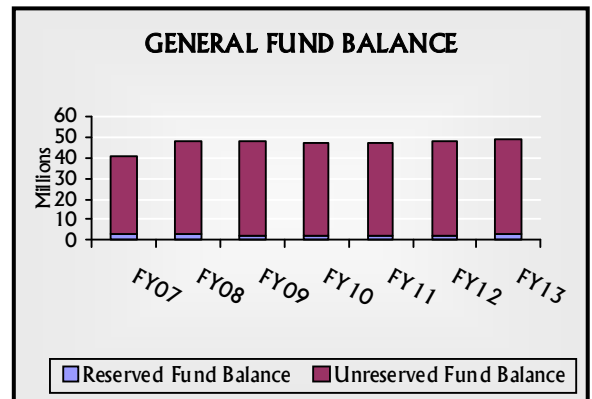
Other Financing Sources/Uses

Interfund transfers from other sources to the General Fund total \$7,224,000 for FY2010 and \$7,248,480 for FY2011. Interfund transfers from the General Fund to other funds total \$7,062,256 for FY2010 and \$5,913,769 for FY2011. Transfers to other funds include funding for capital projects, certain special revenue funds, and matching 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, 2008 was \$48,168,272. The fund balance as of June 30, 2009 is projected to be \$48,280,378, of which \$45,828,985 is unreserved. As of June 30, 2010, the fund balance for the General Fund is projected at \$48,071,989 with an unreserved fund balance of \$45,464,764. As of June 30, 2011, the fund balance for the General Fund is projected at \$48,078,026 with an unreserved fund balance of \$45,424,637.

The County, as part of its business plan, uses a variety of efforts, such as streamlining and cost-benefit analysis of services and programs in an effort to increase its fund balance for future use, thereby, eliminating the need for a tax increase. The intent of this financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves in revenue declines. Currently, projections indicate that the County will maintain the no tax increase pledge through the biennium. 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 is expected to remain above the \$48.0 million level during the biennium.



**COUNTY OF GREENVILLE
 GENERAL FUND PROJECTION**

	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 PROJECTION	FY2010 PROJECTION	FY2011 PROJECTION	FY2012 PROJECTION	FY2013 PROJECTION
BEGINNING FUND BALANCE	\$ 38,930,107	\$ 41,222,634	\$ 48,168,272	\$ 48,280,378	\$ 48,071,989	\$ 48,078,026	\$ 48,454,194
REVENUES							
Recurring Revenues							
Property Taxes	\$ 61,519,958	\$ 65,008,927	\$ 67,965,245	\$ 72,561,716	\$ 74,212,818	\$ 75,697,075	\$ 77,211,016
County Offices	24,092,143	24,952,385	24,028,941	24,220,208	24,817,835	24,925,535	25,170,691
Intergovernmental	21,340,322	24,897,305	21,713,340	20,429,373	20,437,509	20,381,365	20,414,956
Other Revenue	6,401,258	7,170,292	5,662,143	5,925,975	5,952,791	6,158,701	6,205,065
Other Financing Sources	1,000,000	3,200,000	3,200,000	7,224,000	7,248,480	7,273,450	7,298,919
Total Recurring Revenues	\$ 114,353,681	\$ 125,228,909	\$ 122,569,669	\$ 130,361,272	\$ 132,669,433	\$ 134,436,126	\$ 136,300,647
TOTAL RESOURCES	\$ 153,283,788	\$ 166,451,543	\$ 170,737,941	\$ 178,641,650	\$ 180,741,422	\$ 182,514,152	\$ 184,754,841
Recurring Expenditures							
Personnel Services							
Salaries	\$ 62,961,109	\$ 67,672,131	\$ 70,869,246	\$ 71,308,971	\$ 73,695,370	\$ 74,432,324	\$ 75,176,647
FICA	4,588,619	4,948,385	5,195,423	5,421,015	5,609,582	5,694,073	5,751,013
Retirement	5,750,647	6,588,936	7,064,197	6,956,574	7,206,229	7,278,291	7,351,074
Medical Insurance	11,075,111	11,338,405	12,243,078	12,846,105	12,942,976	13,331,265	13,731,203
Other Insurance	1,759,159	2,309,812	1,841,488	2,913,406	2,981,168	3,010,980	3,041,089
Operating Expenses	18,323,714	19,419,743	18,892,807	20,093,862	20,303,905	20,303,905	20,303,905
Contractual Agreements	3,693,982	3,424,397	3,380,039	3,782,013	3,789,438	3,789,438	3,789,438
Other Financing Uses (Capital Leases)	1,371,026	430,050	651,210	-	-	1,255,275	1,280,924
Other Financing Uses (Special Revenue)	37,776	67,492	70,445	862,256	713,769	664,407	65,051
Other Financing Uses (Grants)	98,961	544,776	120,922	200,000	200,000	250,000	250,000
Total Recurring Expenditures	\$ 109,660,104	\$ 116,744,127	\$ 120,328,855	\$ 124,384,202	\$ 127,442,437	\$ 130,009,958	\$ 130,740,345
Nonrecurring Expenditures							
Capital Outlay	601,050	739,144	333,708	185,459	220,959	50,000	50,000
Other Financing Uses (Capital Projects)	1,800,000	800,000	1,795,000	6,000,000	5,000,000	4,000,000	4,500,000
TOTAL EXPENDITURES	\$ 112,061,154	\$ 118,283,271	\$ 122,457,563	\$ 130,569,661	\$ 132,663,396	\$ 134,059,958	\$ 135,290,345
ENDING FUND BALANCE	\$ 41,222,634	\$ 48,168,272	\$ 48,280,378	\$ 48,071,989	\$ 48,078,026	\$ 48,454,194	\$ 49,464,496
RESERVED FUND BALANCE							
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-	-	-	-
Reserve for Vehicle Self-Pay Program	500,000	250,000	-	-	-	-	-
Contingency per Financial Policies	2,287,074	2,504,578	2,451,393	2,607,225	2,653,389	2,688,723	2,726,013
Advance Receivable	-	-	-	-	-	-	-
TOTAL RESERVED FUND BALANCE	\$ 2,787,074	\$ 2,754,578	\$ 2,451,393	\$ 2,607,225	\$ 2,653,389	\$ 2,688,723	\$ 2,726,013
TOTAL UNRESERVED FUND BALANCE	\$ 38,435,561	\$ 45,413,694	\$ 45,828,985	\$ 45,464,764	\$ 45,424,637	\$ 45,765,472	\$ 46,738,483

SPECIAL REVENUE FUNDS

The Special Revenue Funds in this budget document include Accommodations Tax, E-911, Hospitality Tax, 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. A more detailed explanation of each fund is presented in the Special Revenue Section of this document.

COUNTY OF GREENVILLE TOTAL SPECIAL REVENUE FUNDS				
	FY2008 ACTUAL	FY2009 PROJECTION	FY2010 PROJECTION	FY2011 PROJECTION
Financial Sources				
Property Taxes	\$ 15,353,734	\$ 14,703,663	\$ 16,076,500	\$ 16,406,950
County Offices	-	-	-	-
Intergovernmental	1,141,412	2,418,088	1,572,770	1,581,103
Other	10,067,683	17,687,585	9,290,545	9,212,167
Total Estimated Financial Sources*	\$ 26,562,829	\$ 34,809,336	\$ 26,939,815	\$ 27,200,220
Expenditures				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	1,494,860	4,301,335	2,685,031	2,659,551
Human Resources	-	-	-	-
Public Works	722,356	747,972	760,970	782,299
Public Safety	4,750,097	4,872,193	5,183,285	5,244,645
Judicial Services	1,022,759	982,462	845,009	866,037
Law Enforcement Services	1,419,282	1,714,835	1,645,316	1,466,305
Boards, Commissions & Others	856,718	825,907	772,610	772,610
Capital Outlay	13,211,651	21,138,767	9,400,000	9,400,000
Interest and Fiscal Charges	-	-	-	-
Principal Retirement	-	-	-	-
Total Expenditures	\$ 23,477,723	\$ 34,583,471	\$ 21,292,221	\$ 21,191,447
Excess(deficiency) of revenues over(under) expenditures	\$ 3,085,106	\$ 225,865	\$ 5,647,594	\$ 6,008,773
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Proceeds	-	-	-	-
Bonded Sale/Debt Security issuance	-	10,038,445	-	-
Other Transfers *	544,766	120,922	200,000	200,000
Transfers	(7,167,004)	(8,992,035)	(12,228,446)	(8,897,314)
Total Other Sources (Uses)	\$ (6,622,238)	\$ 1,167,332	\$ (12,028,446)	\$ (8,697,314)
Net Increase (Decrease) in Fund Balance	\$ (3,537,132)	\$ 1,393,197	\$ (6,380,852)	\$ (2,688,541)
Fund Balance July 1	\$ 29,679,365	\$ 26,142,233	\$ 27,535,430	\$ 21,154,578
Fund Balance - June 30	\$ 26,142,233	\$ 27,535,430	\$ 21,154,578	\$ 18,466,037

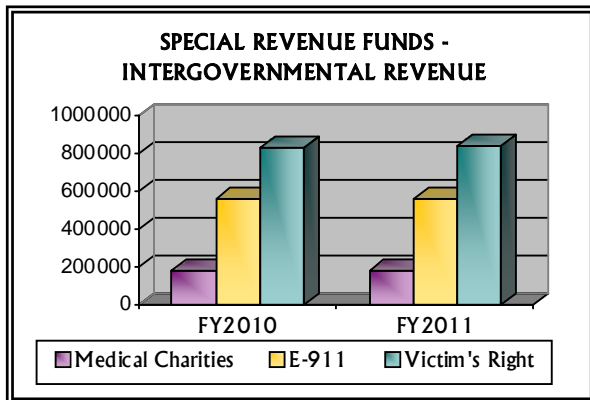
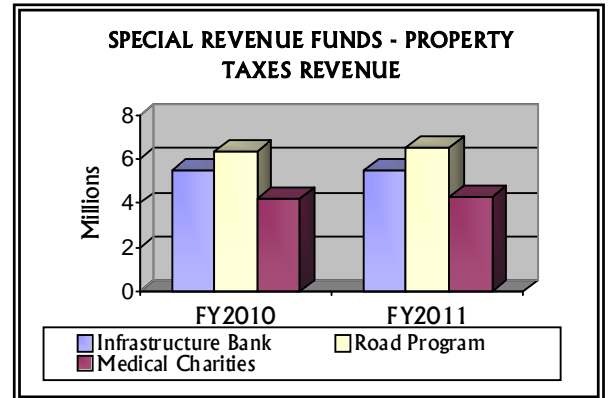
* Transfers made for matching grants and other special revenue funds whose budget is passed separately by County Council

SPECIAL REVENUE FUNDS – REVENUE

Revenues for Special Revenue Funds are projected to be \$26,939,815 for FY2010 and \$27,200,220 for FY2011. 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 fee collected through property tax bills.

Property taxes will provide 59.68% of revenues for Special Revenue Funds - \$16,076,500 for FY2010 and \$16,406,950 for FY2011. This source provides 95.22% 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 95.43% 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. Property taxes also provide 94.65% of the Road Program revenue. This revenue is derived from the road maintenance fee that is charged to the owners of every vehicle required to be registered and licenses in Greenville County by the Department of Revenue and Taxation.



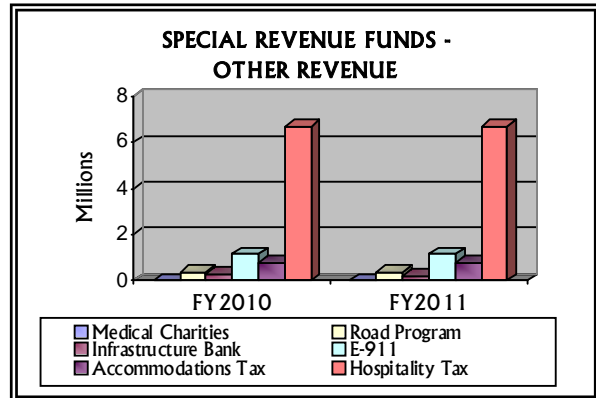
Intergovernmental Revenues for the Special Revenue Funds will be \$1,572,770, or 5.84% for FY2010 and \$1,581,103, or 5.81% for FY2011. This source comprises 32.56% of E-911 revenue, which comes from the State of South Carolina. Intergovernmental revenue for Medical Charities (4.05%) is the portion of 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 34.49% of total revenue - \$9,290,545 for FY2010 and \$9,212,167 for FY2011. 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 revenue source also provides 67.4% of E-911 revenue, which comes from a tariff placed on the phones lines of Greenville residents and businesses for the support and operations of the local E-911 office. This source provides 100% of Hospitality Tax revenue. Greenville County charges a hospitality tax to all establishments which sell prepared meals and beverages located in the unincorporated areas of Greenville

County. This source provides 5.3% of Road Program revenue, 1.8% of Medical Charities revenue, and 8.9% of Infrastructure Bank revenue. Other revenue for these funds comes from interest earnings and miscellaneous income.

SPECIAL REVENUE FUNDS – APPROPRIATIONS

Total appropriations for the selected Special Revenue Funds total \$21,292,221 for FY2010 and \$21,191,447 for FY2011. 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 \$3,500,000 in FY2011 as a transfer from capital projects will be used for road paving. An additional financing source for the Road Program is a transfer from the Infrastructure Bank Special Revenue Fund for both years of the biennium - \$3,700,000 in FY2010 and \$3,650,000 in FY2011. Another financing source is the transfer of \$62,356 in FY2010 and \$63,769 in FY2011 from the General Fund to the Home Incarceration Program Special Revenue Fund. Also, the Medical Charities Special Revenue Fund will receive a transfer from the General Fund in both years of the biennium - \$800,000 in FY2010 and \$650,000 in FY2011.

Other Financing Uses include a transfer in both years of the biennium from the Hospitality Tax Special Revenue Fund to the General Fund to fund a portion of public safety related expenditures in accordance with the hospitality tax ordinance. These transfers will be in the amount of \$1,224,000 in FY2010 and \$1,248,480 in FY2011. Also, there will be a transfer from the Hospitality Tax Special Revenue Fund to Debt Service in the amount of \$2,790,969 in FY2010 and \$2,794,969 in FY2011. Another financing use is a transfer of \$6,000,000 in both years of the biennium from the Road Program Special Revenue Fund to the General Fund to fund a portion of public works related expenditures and capital projects. An additional financing source is the transfer of funds from the Infrastructure Bank Special Revenue Fund to the Debt Service Fund in the amount of \$3,075,733 in FY2010 and \$3,070,634 in FY2011 to assist with debt service payments on bond issues for road paving.

DEBT SERVICE FUND

The Debt Service Fund reports current financial resources restricted for the payment of principal and interest for long-term debt. The following chart shows the estimated financial sources and uses for the Debt Service Fund. A more detailed explanation of the Debt Service Fund and the County's debt service policies is presented in the Debt Service Fund section of this document.

COUNTY OF GREENVILLE DEBT SERVICE FUND				
	FY2008 ACTUAL	FY2009 PROJECTION	FY2010 PROJECTION	FY2011 PROJECTION
Financial Sources				
Property Taxes	\$ 5,876,674	6,132,713	\$ 4,533,377	\$ 4,497,868
County Offices	-	-	-	-
Intergovernmental	6,132,932	7,588,881	6,035,183	5,973,455
Other	424,976	463,804	450,000	450,000
Total Estimated Financial Sources	\$ 12,434,582	\$ 14,185,398	\$ 11,018,560	\$ 10,921,323
Expenditures				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Human Resources	-	-	-	-
Public Works	-	-	-	-
Public Safety	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	14,337,836	11,481,892	12,425,000	13,117,415
Interest and Fiscal Charges	6,058,734	8,145,074	7,414,615	6,922,769
	\$ 20,396,570	\$ 19,626,966	\$ 19,839,615	\$ 20,040,184
Excess (deficiency) of revenues over(under) expenditures	\$ (7,961,988)	\$ (5,441,568)	\$ (8,821,055)	\$ (9,118,861)
Other Financing Sources and Uses				
Sale of Property	-	-	-	-
Capital Lease Issuance	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-
Other Transfers *				
Transfers	4,464,557	6,502,110	5,866,702	5,862,603
Total Other Sources (Uses)	\$ 4,464,557	\$ 6,502,110	\$ 5,866,702	\$ 5,862,603
Net Increase (Decrease) in Fund Balance	\$ (3,497,431)	\$ 1,060,542	\$ (2,954,353)	\$ (3,256,258)
Fund Balance July 1	\$ 11,214,920	\$ 7,717,489	\$ 8,778,031	\$ 5,823,678
Fund Balance June 30	\$ 7,717,489	\$ 8,778,031	\$ 5,823,678	\$ 2,567,420

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

DEBT SERVICE FUND – REVENUES

Debt Service Fund revenues for the biennium are derived from property taxes, intergovernmental revenue and other revenue. Property taxes comprise 41.14% of Debt Service Fund revenues for the biennium - \$4,533,377 for FY2010 and \$4,497,868 for FY2011. Property tax millage of 1.0 mill is collected for General Obligation Bonds. Millage of 1.5 mills is collected for Certificates of Participation. Intergovernmental revenue comprises 54.77% of Debt Service Fund revenues - \$6,035,183 for FY2010 and \$5,973,455 for FY2011. 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 4.08% of Debt Service Fund revenues and is derived from interest income and other miscellaneous revenues.

DEBT SERVICE FUND – APPROPRIATIONS

Debt Service Fund appropriations total \$19,839,615 for FY2010 and \$20,040,184 for FY2011. These expenditures represent the funding needed to pay the debt service obligations for all bond issues and capital leases.

DEBT SERVICE FUND – OTHER FINANCING SOURCES/USES

Other Financing Sources in the amount of \$5,866,702 (FY2010) and \$5,862,603 (FY2011) 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 FY2010-FY2014 Capital Improvement Plan projects total \$105.819 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 FY2010, the Capital Improvement Plan projects \$18.243 million. The Capital Projects Fund totals \$12.843 million and the remaining \$5.400 million is financed by the County's two enterprise funds: solid waste and stormwater. The FY2011 Capital Improvement Program budget totals \$18.111 million. Of this total, \$12.511 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 \$5.600 million is financed by the County's two enterprise funds.

Major projects and initiatives in the Capital Improvement Plan for both fiscal years include infrastructure improvements in the area of road maintenance and drainage improvements, programming of solid waste needs, technological improvements, and facility improvements. Funding sources, as detailed in the Plan, vary depending on each project's nature.

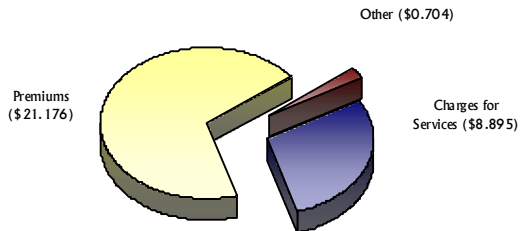
PROPRIETARY FUNDS

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

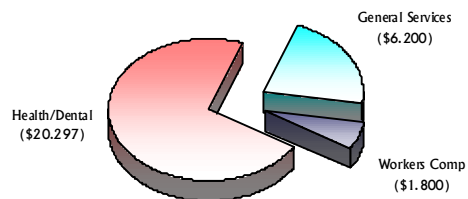
PROPRIETARY FUNDS – INTERNAL SERVICE FUNDS 2008-2011 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	FLEET MANAGEMENT				HEALTH INSURANCE			
	FY2008	FY2009	FY2010	FY2011	FY2008	FY2009	FY2010	FY2011
Financial Sources								
Charges for Services	\$ 6,748,131	\$ 6,176,050	\$ 6,225,000	\$ 6,225,000	\$ -	\$ -	\$ -	\$ -
Premiums					20,912,253	20,870,062	21,176,352	21,206,101
Other	3,621	4,530	-	-	403,646	744,578	641,379	686,979
Total Estimated Financial Sources	\$ 6,751,752	\$ 6,180,580	\$ 6,225,000	\$ 6,225,000	\$ 21,315,899	\$ 21,614,640	\$ 21,817,731	\$ 21,893,080
Expenses								
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	6,686,399	6,138,549	6,200,000	6,200,000	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-	-
Boards, Commissions & Others	-	-	-	-	-	-	-	-
Workmens Compensation	-	-	-	-	-	-	-	-
Health and Dental	-	-	-	-	17,526,879	20,818,708	20,297,732	21,896,596
	\$ 6,686,399	\$ 6,138,549	\$ 6,200,000	\$ 6,200,000	\$ 17,526,879	\$ 20,818,708	\$ 20,297,732	\$ 21,896,596
Excess(deficiency) of revenues over(under) expenses	\$ 65,353	\$ 42,031	\$ 25,000	\$ 25,000	\$ 3,789,020	\$ 795,932	\$ 1,519,999	\$ (3,516)
Other Financing Sources and Uses								
Sale of Property	-	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-	-	-	-	-
State Conservation Loan	-	-	-	-	-	-	-	-
Other Transfers *	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)in Net Assets	\$ 65,353	\$ 42,031	\$ 25,000	\$ 25,000	\$ 3,789,020	\$ 795,932	\$ 1,519,999	\$ (3,516)
Fund Balance - Beginning	\$ (225,532)	\$ (160,179)	\$ (118,148)	\$ (93,148)	\$ 14,636,219	\$ 18,425,239	\$ 19,221,171	\$ 20,741,170
Fund Balance - Ending	\$ (160,179)	\$ (118,148)	\$ (93,148)	\$ (68,148)	\$ 18,425,239	\$ 19,221,171	\$ 20,741,170	\$ 20,737,654

**FY2010 Estimated Financial Sources
 Internal Service Funds
 Total Sources \$30.776 million**

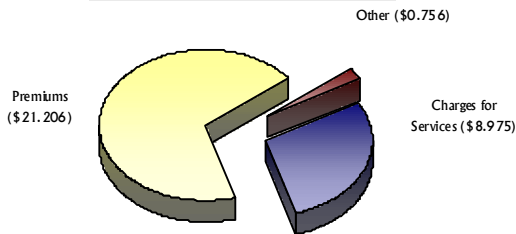


**FY2010 Estimated Expenditures
 Internal Service Funds
 Total Sources \$28.297 million**

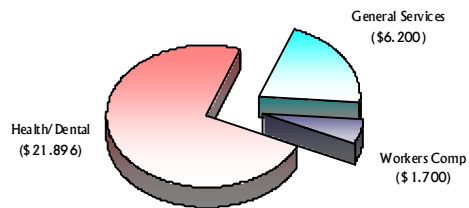


WORKERS COMPENSATION				TOTAL INTERNAL SERVICE FUNDS			
FY2008	FY2009	FY2010	FY2011	FY2008	FY2009	FY2010	FY2011
\$ 2,078,095	\$ 1,708,289	\$ 2,670,285	\$ 2,750,394	\$ 8,826,226	\$ 7,884,339	\$ 8,895,285	\$ 8,975,394
				20,912,253	20,870,062	21,176,352	21,206,101
35,957	106,523	63,135	69,448	443,224	855,631	704,514	756,427
\$ 2,114,052	\$ 1,814,812	\$ 2,733,420	\$ 2,819,842	\$ 30,181,703	\$ 29,610,032	\$ 30,776,151	\$ 30,937,922
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	6,686,399	6,138,549	6,200,000	6,200,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,972,984	1,558,756	1,800,000	1,700,000	1,972,984	1,558,756	1,800,000	1,700,000
\$ 1,972,984	\$ 1,558,756	\$ 1,800,000	\$ 1,700,000	\$ 26,186,262	\$ 28,516,013	\$ 28,297,732	\$ 29,796,596
\$ 141,068	\$ 256,056	\$ 933,420	\$ 1,119,842	\$ 3,995,441	\$ 1,094,019	\$ 2,478,419	\$ 1,141,326
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 141,068	\$ 256,056	\$ 933,420	\$ 1,119,842	\$ 3,995,441	\$ 1,094,019	\$ 2,478,419	\$ 1,141,326
\$ (764,668)	\$ (623,600)	\$ (367,544)	\$ 565,876	\$ 13,646,019	\$ 17,641,460	\$ 18,735,479	\$ 21,213,898
\$ (623,600)	\$ (367,544)	\$ 565,876	\$ 1,685,718	\$ 17,641,460	\$ 18,735,479	\$ 21,213,898	\$ 22,355,224

**FY2011 Estimated Financial Sources
 Internal Service Funds
 Total Sources \$30.937 million**



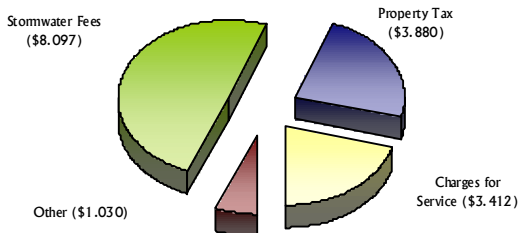
**FY2011 Estimated Expenditures
 Internal Service Funds
 Total Sources \$29.796 million**



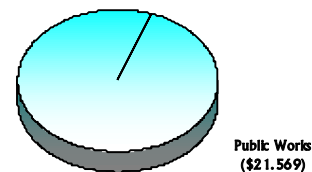
**PROPRIETARY FUNDS – ENTERPRISE FUNDS
 2008-2011 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
 (FOR BUDGETARY PURPOSES ONLY)**

	SOLID WASTE				STORMWATER/LAND DEVELOPMENT			
	FY2008	FY2009	FY2010	FY2011	FY2008	FY2009	FY2010	FY2011
Financial Sources								
Property Taxes	\$ 3,789,179	\$ 3,931,875	\$ 3,880,513	\$ 3,958,124				
Charges for Services	2,162,896	2,066,754	3,412,232	3,772,232				
Other	254,411	777,818	880,000	880,000	(2,383,245)	277,402	150,000	150,000
Stormwater Fees					7,217,470	7,403,660	8,097,107	8,211,065
Total Estimated Financial Sources	\$ 6,206,486	\$ 6,776,447	\$ 8,172,745	\$ 8,610,356	\$ 4,834,225	\$ 7,681,062	\$ 8,247,107	\$ 8,361,065
Expenses								
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Public Works	6,295,905	6,771,870	11,359,292	10,685,808	4,220,896	7,960,520	10,210,186	10,233,915
Public Safety	-	-	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-	-
Boards, Commissions & Others	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Principal Retirement	-	-	-	-	-	-	-	-
Interest and fiscal Charges	-	-	-	-	-	-	-	-
	\$ 6,295,905	\$ 6,771,870	\$ 11,359,292	\$ 10,685,808	\$ 4,220,896	\$ 7,960,520	\$ 10,210,186	\$ 10,233,915
Excess(deficiency) of revenues over(under) expenses	\$ (89,419)	\$ 4,577	\$ (3,186,547)	\$ (2,075,452)	\$ 613,329	\$ (279,458)	\$ (1,963,079)	\$ (1,872,850)
Other Financing Sources and Uses								
Sale of Capital Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-	-	-	-	-
Other Transfers *	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (89,419)	\$ 4,577	\$ (3,186,547)	\$ (2,075,452)	\$ 613,329	\$ (279,458)	\$ (1,963,079)	\$ (1,872,850)
Beginning Fund Balance (Adjusted)	\$ 1,603,601	\$ 1,514,182	\$ 1,518,759	\$ (1,667,788)	\$ 12,299,054	\$ 12,912,383	\$ 12,632,925	\$ 10,669,846
Prior Period Adjustment								
Ending Fund Balance	\$ 1,514,182	\$ 1,518,759	\$ (1,667,788)	\$ (3,743,240)	\$ 12,912,383	\$ 12,632,925	\$ 10,669,846	\$ 8,796,996

**FY2010 Estimated Financial Sources
 Enterprise Service Funds
 Total Sources \$16.419 million**

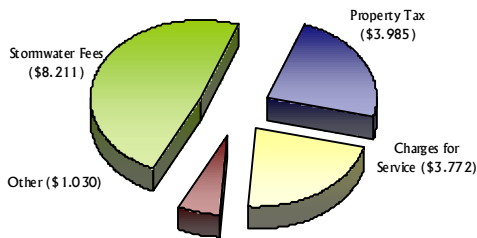


**FY2010 Estimated Expenditures
 Enterprise Service Funds
 Total Sources \$21.569 million**

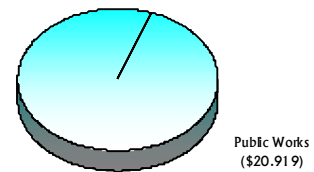


TOTAL ENTERPRISE FUNDS			
FY2008	FY2009	FY2010	FY2011
\$ 3,789,179	\$ 3,931,875	\$ 3,880,513	\$ 3,958,124
2,162,896	2,066,754	3,412,232	3,772,232
(2,128,834)	1,055,220	1,030,000	1,030,000
7,217,470	7,403,660	8,097,107	8,211,065
\$ 11,040,711	\$ 14,457,509	\$ 16,419,852	\$ 16,971,421
\$ -	\$ -	-	-
-	-	-	-
-	-	-	-
10,516,801	14,732,390	21,569,478	20,919,723
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 10,516,801	\$ 14,732,390	\$ 21,569,478	\$ 20,919,723
\$ 523,910	\$ (274,881)	\$ (5,149,626)	\$ (3,948,302)
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
\$ 523,910	\$ (274,881)	\$ (5,149,626)	\$ (3,948,302)
\$ 13,902,655	\$ 14,426,565	\$ 14,151,684	\$ 9,002,058
\$ 14,426,565	\$ 14,151,684	\$ 9,002,058	\$ 5,053,756

**FY2011 Estimated Financial Sources
 Enterprise Service Funds
 Total Sources \$16.971 million**



**FY2011 Estimated Expenditures
 Enterprise Service Funds
 Total Sources \$20.919 million**



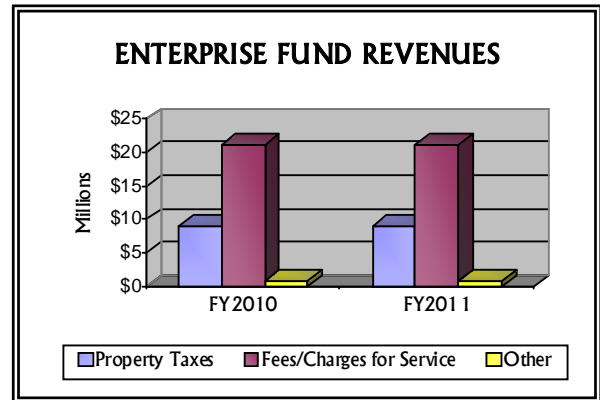
PROPRIETARY FUNDS

INTERNAL SERVICE FUNDS

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

INTERNAL SERVICE FUNDS - REVENUES

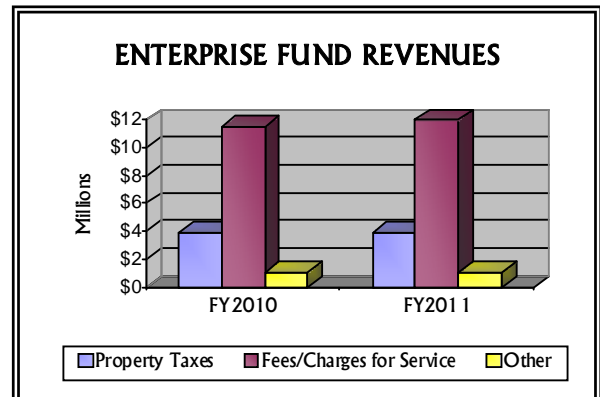
The FY2010 anticipated internal service fund revenue totals \$30,776,151. The FY2011 anticipated internal service fund revenue is estimated at \$30,937,922. Revenues are derived from charges for services (Fleet Management) and premiums (Workers Compensation and Health Insurance). Charges for service comprise 28.90% of total internal service fund revenues. premiums comprise 68.81% of total internal service revenue.



INTERNAL SERVICE FUNDS – APPROPRIATIONS

Appropriations for the Internal Service Funds total \$28,297,732 for FY2010 and \$29,796,596 for FY2011. Appropriations for the Fleet Management Internal Service Fund total \$6,200,000 for both years of the biennium. Appropriations for Health and Dental Internal Service Fund total \$20,297,732 for FY2010 and \$21,896,596 for FY2011.

Appropriations for Worker’s Compensation Internal Service Fund total \$1,800,000 for FY2010 and \$1,700,000 for FY2011.



ENTERPRISE FUNDS

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

ENTERPRISE FUNDS - REVENUES

Current revenue for Solid Waste total \$8,172,745 in FY2010 and \$8,610,356 in FY2011. Current revenue for the Solid Waste Enterprise Fund is derived from three major source categories: tipping fees, property taxes and other revenue. Fund resources available for appropriation for the Stormwater Enterprise Fund total \$8,247,107 for FY2010 and \$8,361,065 for FY2011. Revenues for Stormwater come from a stormwater fee.

Property Taxes comprise 23.63% of total Enterprise Fund revenues. The total property tax millage for Solid Waste will be 2.2 mills. **Fees/Charges for Service** comprises 70.09% 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 6.27% of total Enterprise Fund revenues. This includes interest and other miscellaneous revenues.

ENTERPRISE FUNDS - APPROPRIATIONS

Appropriations for the Enterprise Funds total \$21,569,478 for FY2010 and \$20,919,723 for FY2011. Solid Waste expenditures are classified as landfill operations, convenience center operations, recycling and post closure activities. Stormwater expenditures are related to drainage and flood projects.