

## COUNTY OF GREENVILLE BUDGET HIGHLIGHTS

Greenville County's biennium budget for FY2008 and FY2009 totals \$370,130,745. The FY2008 budget totals \$185,296,415, which is 12.12% more than the FY2007 amended budget of \$165,270,100. The FY2009 budget totals \$184,834,330, which is a 0.25% decrease from FY2008. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2008 and 2009 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 FY2005-2006	ADOPTED BUDGET FY2006-2007	PROPOSED BUDGET FY2007-2008	PROPOSED BUDGET FY2008-2009
<b>GENERAL FUND BUDGET</b>				
Administrative Services	\$ 1,919,682	\$ 1,948,725	\$ 2,288,311	\$ 2,311,428
General Services	9,677,407	9,664,494	10,601,762	10,677,750
Human Resources	1,634,219	1,724,447	1,814,634	1,851,835
Public Works	13,704,584	14,002,558	16,408,275	16,370,924
Public Safety	28,719,196	29,278,075	32,972,487	34,388,121
Elected & Appointed Offices/ Judicial	13,021,399	13,233,501	14,145,627	14,494,952
Elected & Appointed Offices/ Fiscal	2,159,217	2,201,549	2,327,187	2,382,988
Elected & Appointed Offices/Law Enforc.	27,668,121	28,572,423	31,822,602	33,147,249
Other Services	4,913,850	10,218,177	6,226,510	6,014,922
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 103,417,675</b>	<b>\$ 110,843,949</b>	<b>\$ 118,607,395</b>	<b>\$ 121,640,169</b>
Interfund Transfers	4,962,478	3,558,802	1,625,342	2,855,075
<b>TOTAL GENERAL FUND BUDGET</b>	<b>\$ 108,380,153</b>	<b>\$ 114,402,751</b>	<b>\$ 120,232,737</b>	<b>\$ 124,495,244</b>
<b>SPECIAL REVENUE FUND</b>				
Road Paving	\$ 11,600,000	\$ 11,600,000	\$ 11,600,000	\$ 11,600,000
Accommodations Tax	750,107	750,107	772,610	772,610
Hospitality Tax	-	-	5,500,000	5,634,000
Infrastructure Bank	604,152	620,776	722,356	740,261
Medical Charities	4,043,551	4,076,644	4,894,384	4,950,408
Victim's Rights	1,109,299	1,127,415	1,114,138	1,043,156
E-911	1,501,912	1,512,941	1,643,263	1,664,380
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>\$ 19,609,021</b>	<b>\$ 19,687,883</b>	<b>\$ 26,246,751</b>	<b>\$ 26,404,815</b>
<b>DEBT SERVICE FUND</b>				
General Obligation Bonds	\$ 4,887,030	\$ 5,119,591	\$ 6,194,236	\$ 6,776,026
COPs, SSRBs	9,275,126	9,295,872	9,111,607	9,127,081
Capital Leases	250,000	1,150,000	3,398,118	-
Service Charges	14,000	14,000	14,000	14,000
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 14,426,156</b>	<b>\$ 15,579,463</b>	<b>\$ 18,717,961</b>	<b>\$ 15,917,107</b>
<b>ENTERPRISE FUND</b>				
Solid Waste	\$ 18,063,461	\$ 9,625,003	\$ 9,933,611	\$ 7,734,103
Stormwater Management	5,975,000	5,975,000	10,165,355	10,283,061
<b>TOTAL ENTERPRISE FUND</b>	<b>\$ 24,038,461</b>	<b>\$ 15,600,003</b>	<b>\$ 20,098,966</b>	<b>\$ 18,017,164</b>
<b>TOTAL BUDGET</b>	<b>\$ 166,453,791</b>	<b>\$ 165,270,100</b>	<b>\$ 185,296,415</b>	<b>\$ 184,834,330</b>
<i>Note: Expenditures covered by interfund transfers (I.e., Home Incarceration Program, Capital Lease Payments, Special Source Revenue Bond Payments, etc.) are omitted.</i>				
<b>INTERNAL SERVICE FUND</b>				
Fleet Management	\$ 4,748,753	\$ 4,839,483	\$ 5,313,996	\$ 5,336,597
Workers Compensation	1,871,780	1,871,779	2,340,359	2,574,395
Health/Dental Insurance Program	20,192,793	21,275,652	17,736,655	19,155,587
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>\$ 26,813,326</b>	<b>\$ 27,986,914</b>	<b>\$ 25,391,010</b>	<b>\$ 27,066,579</b>

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

## CONSOLIDATED FUNDS SUMMARY FISCAL YEAR 2008

The following chart presents a consolidate summary for Fiscal Year 2008 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
<b>Financial Sources</b>							
Property Taxes	\$ 61,601,401	\$ 15,021,195	\$ 5,472,583	\$ -	\$ 4,260,371	\$ 86,355,550	\$ -
County Offices	25,964,340	-	-	-	-	25,964,340	-
Intergovernmental	22,757,708	1,597,520	4,736,174	-	-	29,091,402	-
Charges for Services	-	-	-	-	3,200,000	3,200,000	5,359,951
Premiums	-	-	-	-	-	-	23,644,914
Stormwater Fees	-	-	-	-	6,400,000	6,400,000	-
Other	5,496,208	9,518,675	378,395	-	927,205	16,320,483	-
<b>Total Estimated Financial Sources</b>	<b>\$ 115,819,657</b>	<b>\$ 26,137,390</b>	<b>\$ 10,587,152</b>	<b>\$ -</b>	<b>\$ 14,787,576</b>	<b>\$ 167,331,775</b>	<b>\$ 29,004,865</b>
<b>Expenditures</b>							
Administrative Services	\$ 2,288,311	-	\$ -	\$ -	\$ -	\$ 2,288,311	\$ -
General Services	10,601,762	5,500,000	-	3,133,361	-	19,235,123	5,313,996
Human Resources	1,814,634	-	-	-	-	1,814,634	-
Public Works	16,408,275	722,356	-	250,000	20,098,966	37,479,597	-
Public Safety	32,972,487	4,951,800	-	-	-	37,924,287	-
Judicial Services	14,145,627	1,114,138	-	-	-	15,259,765	-
Fiscal Services	2,327,187	1,643,263	-	-	-	3,970,450	-
Law Enforcement Services	31,822,602	772,610	-	-	-	32,595,212	-
Boards, Commissions & Others	6,226,510	11,600,000	-	-	-	17,826,510	-
Workers Compensation	-	-	-	-	-	-	2,340,359
Health and Dental	-	-	-	-	-	-	17,736,654
Capital Outlay	-	-	-	-	-	-	-
Principal Retirement	-	-	9,911,363	-	-	9,911,363	-
Interest and Fiscal Charges	-	-	6,612,495	-	-	6,612,495	-
	\$ 118,607,395	\$ 26,304,167	\$ 16,523,858	\$ 3,383,361	\$ 20,098,966	\$ 184,917,747	\$ 25,391,009
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (2,787,738)</b>	<b>\$ (166,777)</b>	<b>\$ (5,936,706)</b>	<b>\$ (3,383,361)</b>	<b>\$ (5,311,390)</b>	<b>\$ (17,585,972)</b>	<b>\$ 3,613,856</b>
<b>Other Financing Sources and Uses</b>							
Sale of Property	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	1,500,000	-	1,500,000	-
Bonded Sale/Debt Security Issuance	-	-	-	-	-	-	-
Adjustment to Post Closure	-	-	-	-	-	-	-
Other Transfers *	(350,000)	350,000	-	-	-	-	-
Transfers	1,924,659	(6,229,747)	3,505,088	800,000	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 1,574,659</b>	<b>\$ (5,879,747)</b>	<b>\$ 3,505,088</b>	<b>\$ 2,300,000</b>	<b>\$ -</b>	<b>\$ 1,500,000</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (1,213,079)</b>	<b>\$ (6,046,524)</b>	<b>\$ (2,431,618)</b>	<b>\$ (1,083,361)</b>	<b>\$ (5,311,390)</b>	<b>\$ (16,085,972)</b>	<b>\$ 3,613,856</b>
<b>Fund Balance July 1</b>	<b>41,582,653</b>	<b>18,551,791</b>	<b>\$ 9,202,415</b>	<b>\$ 3,669,992</b>	<b>13,887,656</b>	<b>86,894,507</b>	<b>13,049,132</b>
<b>Fund Balance June 30</b>	<b>\$ 40,369,574</b>	<b>\$ 12,505,267</b>	<b>\$ 6,770,797</b>	<b>\$ 2,586,631</b>	<b>\$ 8,576,266</b>	<b>\$ 70,808,535</b>	<b>\$ 16,662,988</b>

## CONSOLIDATED FUNDS SUMMARY FISCAL YEAR 2009

The following chart presents a consolidated summary for Fiscal Year 2009 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
<b>Financial Sources</b>							
Property Taxes	\$ 63,264,639	\$ 15,481,130	\$ 5,555,612	\$ -	\$ 4,345,578	\$ 88,646,959	\$ -
County Offices	27,029,410	-	-	-	-	27,029,410	-
Intergovernmental	23,187,581	1,597,520	4,734,155	-	-	29,519,256	-
Charges for Services	-	-	-	-	5,434,000	5,434,000	5,384,950
Premiums	-	-	-	-	-	-	23,892,031
Stormwater Fees	-	-	-	-	6,400,000	6,400,000	-
Other	5,518,977	9,679,166	298,122	-	927,205	16,423,470	-
<b>Total Estimated Financial Sources</b>	<b>\$ 119,000,607</b>	<b>\$ 26,757,816</b>	<b>\$ 10,587,889</b>	<b>\$ -</b>	<b>\$ 17,106,783</b>	<b>\$ 173,453,095</b>	<b>\$ 29,276,981</b>
<b>Expenditures</b>							
Administrative Services	\$ 2,311,428	-	\$ -	\$ -	\$ -	\$ 2,311,428	\$ -
General Services	10,677,750	5,634,000	-	3,133,361	-	19,445,111	5,336,597
Human Resources	1,851,835	-	-	-	-	1,851,835	-
Public Works	16,370,924	740,261	-	250,000	18,017,164	35,378,349	-
Public Safety	34,388,121	5,009,273	-	-	-	39,397,394	-
Judicial Services	14,494,952	1,043,156	-	-	-	15,538,108	-
Fiscal Services	2,382,988	1,664,381	-	-	-	4,047,369	-
Law Enforcement Services	33,147,249	772,610	-	-	-	33,919,859	-
Boards, Commissions & Others	6,014,922	11,600,000	-	-	-	17,614,922	-
Workers Compensation	-	-	-	-	-	-	2,574,395
Health and Dental	-	-	-	-	-	-	19,155,587
Capital Outlay	-	-	-	-	-	-	-
Principal Retirement	-	-	10,351,336	-	-	10,351,336	-
Interest and Fiscal Charges	-	-	6,399,154	-	-	6,399,154	-
	\$ 121,640,169	\$ 26,463,681	\$ 16,750,490	\$ 3,383,361	\$ 18,017,164	\$ 186,254,865	\$ 27,066,579
Excess (deficiency) of revenues over(under) expenditures	\$ (2,639,562)	\$ 294,135	\$ (6,162,601)	\$ (3,383,361)	\$ (910,381)	\$ (12,801,770)	\$ 2,210,402
<b>Other Financing Sources and Uses</b>							
Sale of Property	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	1,500,000	-	1,500,000	-
Bonded Sale/Debt Security issuance	-	10,000,000	-	-	-	10,000,000	-
Other Transfers *	(350,000)	350,000	-	-	-	-	-
Transfers	694,925	(6,232,193)	3,742,268	1,795,000	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 344,925</b>	<b>\$ 4,117,807</b>	<b>\$ 3,742,268</b>	<b>\$ 3,295,000</b>	<b>\$ -</b>	<b>\$ 11,500,000</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (2,294,637)</b>	<b>\$ 4,411,942</b>	<b>\$ (2,420,333)</b>	<b>\$ (88,361)</b>	<b>\$ (910,381)</b>	<b>\$ (1,301,770)</b>	<b>\$ 2,210,402</b>
<b>Fund Balance July 1</b>	<b>40,369,574</b>	<b>12,505,267</b>	<b>\$ 6,770,797</b>	<b>\$ 2,586,631</b>	<b>8,576,266</b>	<b>70,808,535</b>	<b>16,662,988</b>
<b>Fund Balance June 30</b>	<b>\$ 38,074,937</b>	<b>\$ 16,917,209</b>	<b>\$ 4,350,464</b>	<b>\$ 2,498,270</b>	<b>\$ 7,665,885</b>	<b>\$ 69,506,765</b>	<b>\$ 18,873,390</b>

## GOVERNMENTAL FUNDS

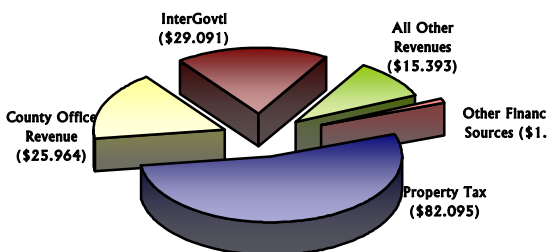
The following graphs and charts present a summary of the County's governmental funds, including revenue sources and expenditures on a comparative basis. The Governmental Funds of the County include the General Fund, Special Revenue Funds, the Debt Service Fund, and the Capital Projects Fund.

### GOVERNMENTAL FUNDS 2006-2009 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

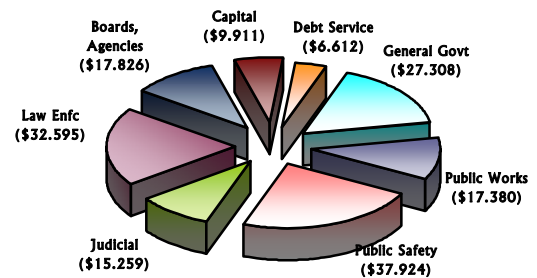
	GENERAL FUND				SPECIAL REVENUE				
	FY2006	FY2007	FY2008	FY2009	FY2006	FY2007	FY2008	FY2009	FY2006
<b>Financial Sources</b>									
Property Taxes	\$ 59,129,963	\$ 61,519,958	\$ 61,601,401	\$ 63,264,639	\$ 13,765,739	\$ 14,224,229	\$ 15,021,195	\$ 15,481,130	\$ 5,594,547
County Offices	24,202,261	24,092,130	25,964,340	27,029,410	-	-	-	-	-
Intergovernmental	19,869,011	21,443,502	22,757,708	23,187,581	1,577,159	1,570,423	1,597,520	1,597,520	6,680,278
Other	5,911,938	6,298,077	5,496,208	5,518,977	2,753,168	2,536,130	9,518,675	9,679,166	271,232
<b>Total Estimated Financial Sources</b>	<b>\$ 109,113,173</b>	<b>\$ 113,353,667</b>	<b>\$ 115,819,657</b>	<b>\$ 119,000,607</b>	<b>\$ 18,096,066</b>	<b>\$ 18,330,782</b>	<b>\$ 26,137,390</b>	<b>\$ 26,757,816</b>	<b>\$ 12,546,057</b>
<b>Expenditures</b>									
Administrative Services	\$ 1,976,123	\$ 2,030,036	\$ 2,288,311	\$ 2,311,428	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	9,008,248	9,578,408	10,601,762	10,677,750	-	-	5,500,000	5,634,000	-
Human Resources	1,659,708	1,708,225	1,814,634	1,851,835	-	-	-	-	-
Public Works	13,178,179	13,769,314	16,408,275	16,370,924	604,152	620,776	722,356	740,261	-
Public Safety	29,037,449	31,210,457	32,972,487	34,388,121	4,304,696	4,214,939	4,951,800	5,009,273	-
Judicial Services	12,897,262	13,368,572	14,145,627	14,494,952	1,070,422	1,076,486	1,114,138	1,043,156	-
Fiscal Services	2,116,900	2,183,904	2,327,187	2,382,988	1,662,614	1,607,125	1,643,263	1,664,381	-
Law Enforcement Services	27,526,627	29,843,704	31,822,602	33,147,249	747,581	750,107	772,610	772,610	-
Boards, Commissions & Others	3,886,828	4,700,738	6,226,510	6,014,922	11,600,000	11,600,000	11,600,000	11,600,000	-
Capital Outlay	467,954	-	-	-	-	-	-	-	-
Principal Retirement	-	-	-	-	-	-	-	-	9,969,866
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	6,502,891
	\$ 101,755,278	\$ 108,393,358	\$ 118,607,395	\$ 121,640,169	\$ 19,989,465	\$ 19,869,433	\$ 26,304,167	\$ 26,463,681	\$ 16,472,757
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ 7,357,895</b>	<b>\$ 4,960,309</b>	<b>\$ (2,787,738)</b>	<b>\$ (2,639,562)</b>	<b>\$ (1,893,399)</b>	<b>\$ (1,538,651)</b>	<b>\$ (166,777)</b>	<b>\$ 294,135</b>	<b>\$ (3,926,700)</b>
<b>Other Financing Sources and Uses</b>									
Sale of Property	13,000	-	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security Issuance	-	-	-	-	5,000,000	10,000,000	-	10,000,000	-
Other Transfers *	(653,872)	(98,961)	(350,000)	(350,000)	276,872	350,000	350,000	350,000	-
Transfers	(4,235,477)	(2,208,802)	1,924,659	694,925	(3,191,846)	(4,039,363)	(6,229,747)	(6,232,193)	5,327,323
<b>Total Other Sources (Uses)</b>	<b>\$ (4,876,349)</b>	<b>\$ (2,307,763)</b>	<b>\$ 1,574,659</b>	<b>\$ 344,925</b>	<b>\$ 2,085,026</b>	<b>\$ 6,310,637</b>	<b>\$ (5,879,747)</b>	<b>\$ 4,117,807</b>	<b>\$ 5,327,323</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 2,481,546</b>	<b>\$ 2,652,546</b>	<b>\$ (1,213,079)</b>	<b>\$ (2,294,637)</b>	<b>\$ 191,627</b>	<b>\$ 4,771,986</b>	<b>\$ (6,046,524)</b>	<b>\$ 4,411,942</b>	<b>\$ 1,400,623</b>
<b>Fund Balance July 1</b>	<b>\$ 36,448,561</b>	<b>\$ 38,930,107</b>	<b>\$ 41,582,653</b>	<b>\$ 40,369,574</b>	<b>13,588,178</b>	<b>13,779,805</b>	<b>18,551,791</b>	<b>12,505,267</b>	<b>\$ 10,410,710</b>
<b>Fund Balance June 30</b>	<b>\$ 38,930,107</b>	<b>\$ 41,582,653</b>	<b>\$ 40,369,574</b>	<b>\$ 38,074,937</b>	<b>\$ 13,779,805</b>	<b>\$ 18,551,791</b>	<b>\$ 12,505,267</b>	<b>\$ 16,917,209</b>	<b>\$ 11,811,333</b>

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

**FY2008 Estimated Financial Sources  
 Governmental Funds  
 Total Sources \$154.044 million**

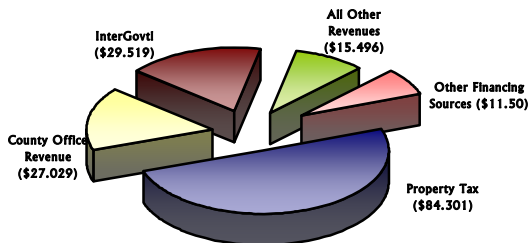


**FY2008 Estimated Expenditures  
 Governmental Funds  
 Total Sources \$164.818 million**

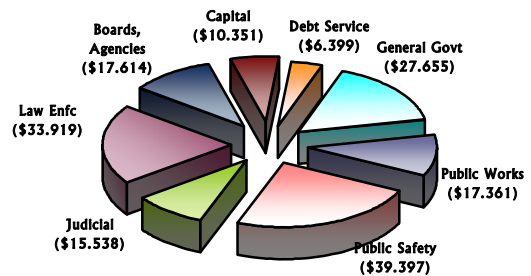


DEBT SERVICE			CAPITAL PROJECTS				TOTAL GOVERNMENTAL FUNDS			
FY2007	FY2008	FY2009	FY2006	FY2007	FY2008	FY2009	FY2006	FY2007	FY2008	FY2009
\$ 5,709,830	\$ 5,472,583	\$ 5,555,612	\$ -	\$ -	\$ -	\$ -	\$ 78,490,249	\$ 81,454,017	\$ 82,095,179	\$ 84,301,381
-	-	-	-	-	-	-	24,202,261	24,092,130	25,964,340	27,029,410
2,542,456	4,736,174	4,734,155	-	-	-	-	28,126,448	25,556,381	29,091,402	29,519,256
1,144,361	378,395	298,122	119,304	-	-	-	9,055,642	9,978,568	15,393,278	15,496,265
\$ 9,396,647	\$ 10,587,152	\$ 10,587,889	\$ 119,304	\$ -	\$ -	\$ -	\$ 139,874,600	\$ 141,081,096	\$ 152,544,199	\$ 156,346,312
\$ -	\$ -	\$ -	\$ 553,134	\$ -	\$ -	\$ -	\$ 2,529,257	\$ 2,030,036	\$ 2,288,311	\$ 2,311,428
-	-	-	1,675,318	3,300,000	3,133,361	3,133,361	10,683,566	12,878,408	19,235,123	19,445,111
-	-	-	57,982	-	-	-	1,717,690	1,708,225	1,814,634	1,851,835
-	-	-	64,206	377,000	250,000	250,000	13,846,537	14,767,090	17,380,631	17,361,185
-	-	-	-	-	-	-	33,342,145	35,425,396	37,924,287	39,397,394
-	-	-	-	-	-	-	13,967,684	14,445,058	15,259,765	15,538,108
-	-	-	3,631	-	-	-	3,779,514	3,791,029	3,970,450	4,047,369
-	-	-	1,883,270	-	-	-	28,277,839	30,593,811	32,595,212	33,919,859
-	-	-	-	-	-	-	15,486,828	16,300,738	17,826,510	17,614,922
-	-	-	-	-	-	-	2,351,224	-	-	-
10,645,187	9,911,363	10,351,336	-	-	-	-	9,969,866	10,645,187	9,911,363	10,351,336
5,808,543	6,612,495	6,399,154	-	-	-	-	6,502,891	5,808,543	6,612,495	6,399,154
\$ 16,453,730	\$ 16,523,858	\$ 16,750,490	\$ 4,237,541	\$ 3,677,000	\$ 3,383,361	\$ 3,383,361	\$ 142,455,041	\$ 148,393,521	\$ 164,818,781	\$ 168,237,701
\$ (7,057,083)	\$ (5,936,706)	\$ (6,162,601)	\$ (4,118,237)	\$ (3,677,000)	\$ (3,383,361)	\$ (3,383,361)	\$ (2,580,441)	\$ (7,312,425)	\$ (12,274,582)	\$ (11,891,389)
-	-	-	46,539	-	-	-	59,539	-	-	-
-	-	-	1,514,500	1,500,000	1,500,000	1,500,000	1,514,500	1,500,000	1,500,000	1,500,000
-	-	-	-	-	-	-	5,000,000	10,000,000	-	10,000,000
4,448,165	3,505,088	3,742,268	2,100,000	1,800,000	800,000	1,795,000	(377,000)	251,039	-	-
\$ 4,448,165	\$ 3,505,088	\$ 3,742,268	\$ 3,661,039	\$ 3,300,000	\$ 2,300,000	\$ 3,295,000	\$ 6,197,039	\$ 11,751,039	\$ 1,500,000	\$ 11,500,000
\$ (2,608,918)	\$ (2,431,618)	\$ (2,420,333)	\$ (457,198)	\$ (377,000)	\$ (1,083,361)	\$ (88,361)	\$ 3,616,598	\$ 4,438,614	\$ (10,774,582)	\$ (391,389)
\$ 11,811,333	\$ 9,202,415	\$ 6,770,797	\$ 4,504,190	\$ 4,046,992	\$ 3,669,992	\$ 2,586,631	\$ 64,951,639	\$ 68,568,237	\$ 73,006,851	\$ 62,232,269
\$ 9,202,415	\$ 6,770,797	\$ 4,350,464	\$ 4,046,992	\$ 3,669,992	\$ 2,586,631	\$ 2,498,270	\$ 68,568,237	\$ 73,006,851	\$ 62,232,269	\$ 61,840,880

**FY2009 Estimated Financial Sources  
 Governmental Funds  
 Total Sources \$167.846 million**



**FY2009 Estimated Expenditures  
 Governmental Funds  
 Total Sources \$168.237 million**

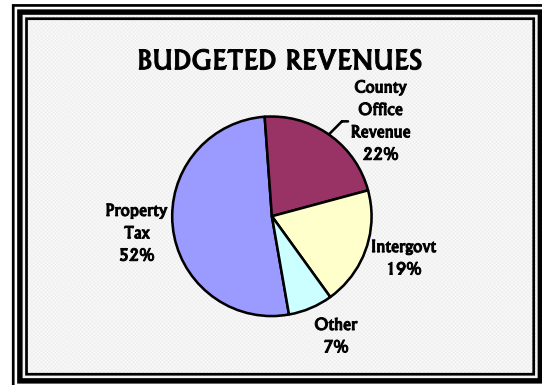


## GENERAL FUND

The General Fund operating and capital budget for the two-year period of FY2008 and FY2009 totals \$244,727,981. The General Fund operating budget for FY2008 (including salaries, operating, contractual and capital line items) totals \$120,232,737. This represents an increase of \$5,829,986 or 5.10% from the FY2007 amended budget. The main reason for the increase is attributed to funding for salary and merit increases and improvements in public safety and public works areas. The General Fund operating budget for FY2009 (including salaries, operating, contractual, and capital line items) totals \$124,495,244. This represents an increase of \$4,262,507 or 3.55% from FY2008. 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 FY2008 are projected to be 10.01% greater than projected revenues for the FY2007 amended budget and 9.07% greater than the FY2006 actual revenues.



### Property Tax

Property tax revenue is expected to be \$61,601,401 for FY2008 and \$63,264,639 for FY2009. Property taxes are the County's largest single revenue source, comprising 51.75% of all General Fund current revenues. Budgeted net collections for FY2008 are based on \$1.441 billion estimated assessed valuation and a 98% collection rate. Budgeted net collections for FY2009 are based on \$1.469 billion estimated assessed valuation and a 98% collection rate. The FY2008 estimated assessed valuation represents a 1.5% increase in growth over the FY2007 estimate of \$1.410 billion and 3.7% more than the actual for FY2006 (\$1.389 billion).

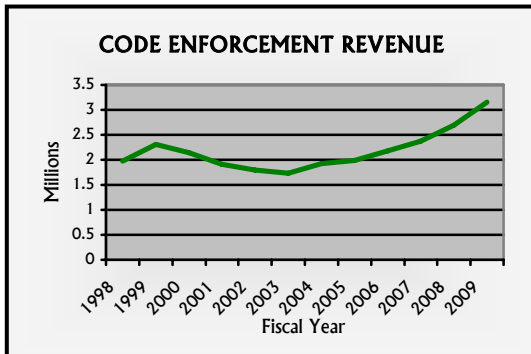
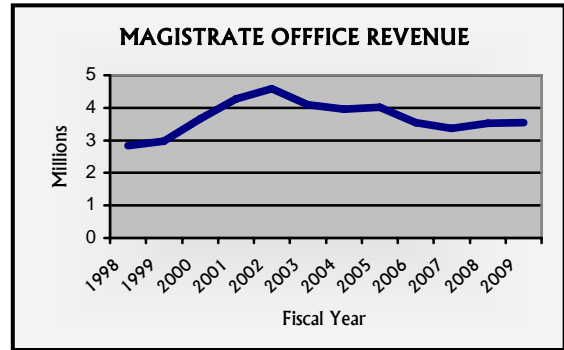
ASSESSED VALUATION AND TAX LEVY (in millions)				
	FY2006 Actual	FY2007 Projected	FY2008 Projected	FY2009 Projected
Real Property	1,132.7	1,149.7	1,172.7	1,203.2
Personal Property	437.7	442.1	450.9	449.1
Subtotal	1,570.4	1,591.8	1,623.6	1,652.3
Less Manufacturing Abatements	93.0	93.4	93.8	93.8
Less Tax Increment Districts	12.0	12.0	12.0	12.0
Less FILOTs	76.1	76.4	76.8	76.8
<b>Assessed Valuation</b>	<b>1,389.3</b>	<b>1,410.0</b>	<b>1,441.0</b>	<b>1,469.7</b>
Percent Change	1.1%	1.5%	2.2%	2.0%

The tax millage for the General Fund is 41.3 mills. The tax levy on a piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Real Property Services Division using a variety of factors such as size, condition, location and recent selling prices of comparable properties. Assessment ratio is a percentage which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%; commercial properties at 6%; personal property, industrial, and utilities at 10.5%. As a result of a referendum passed in 2000, the assessment ratio for personal motor vehicle taxes beginning to decrease January 1, 2002 to a 9.75% ratio and are continuing to decrease over the next six years (until 2008) to a 6.0% ratio.

**County Office Revenue**

County Office Revenue represents the second largest revenue source for the County, comprising 21.8% 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, Master in Equity, Building Standards Office, and Emergency Medical Services.

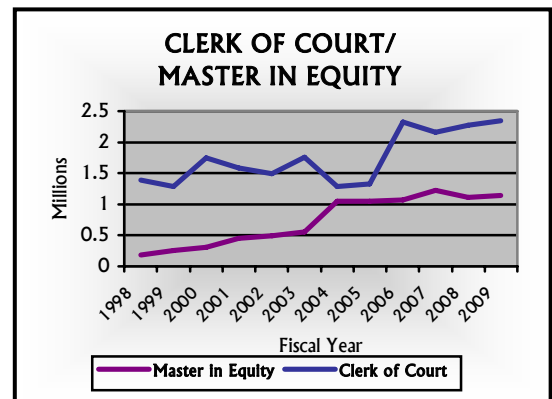
Revenue for **Magistrate Office Fines and Fees** is projected to be \$3.517 million for FY2008 and \$3.535 million for FY2009. The FY2008 projection of magistrate office revenue is 4.54% greater than the FY2007 projected revenue of \$3.364. Revenue peaked in FY2002 at \$4.5 million and has declined since 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.



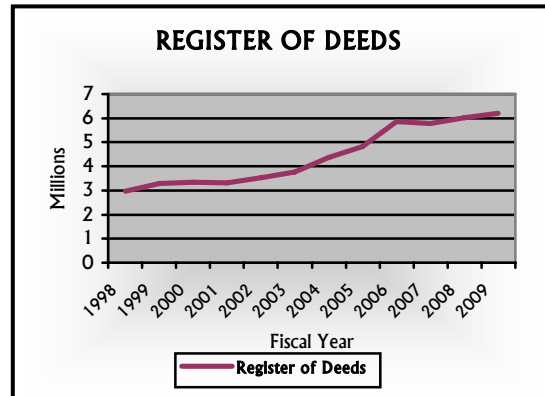
**Code Enforcement Revenue** from fees for building permits and inspections is projected to be \$2.686 million in FY2008 and \$3.150 million in FY2009. Although, the economic outlook indicates revenue stabilization in departments related to property development, current projections for the Greenville County area do not show any sign of decline. Fiscal years 2008 and 2009 also reflect a change in the building permit fee structure. The building permit fee schedule had been in effect since 1991. Greenville County ranked second lowest in permit fees in the region. However, it has become increasingly

difficult to provide quality building services in a timely manner due to high volume. The biennium budget includes increasing the building permit and inspection fees twenty percent to fund necessary staff additions, thereby improving services provided.

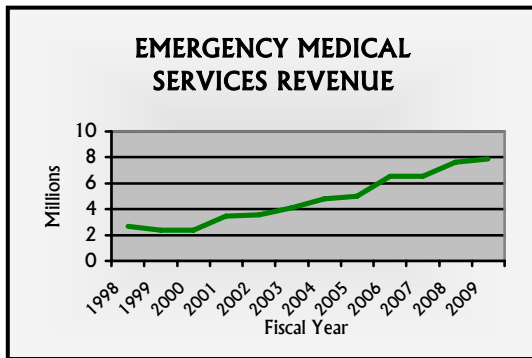
Revenue from fines and fees collected by the elected offices of the **Clerk of Court** and the **Master in Equity Office** are also a major source of the County Office revenue. Clerk of Court revenue is projected to be \$2.274 million for FY2008 and \$2.341 million for FY2009. The projection for FY2008 is 5.03% greater than the FY2007 projection of \$2.165 million. Master in Equity office revenue is projected to be \$1.112 million for FY2008 and \$1.145 million for FY2009. The projection for FY2008 is 9.12% less than the FY2007 projection of \$1.224 million. Projections for FY2008 and FY2009 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. Register of Deeds revenue is projected to be \$6.026 million in FY2008 and \$6.204 million in FY2009. The projection for FY2008 is 4.10% greater than the FY2007 projection of \$5.788 million. Revenue for this elected office has increased 6.97% in FY2003 due to an influx of refinancing of homes because of low interest rates. Since then, revenue has continued to increase at a steady level.



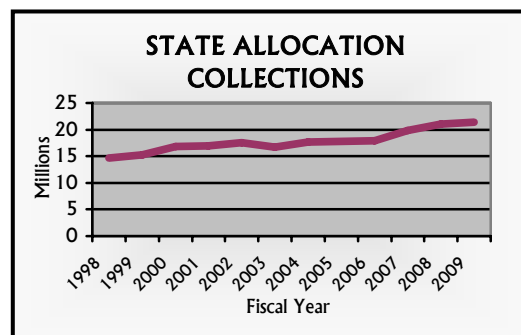
Revenue for **Emergency Medical Services** is projected to be \$7.626 million in FY2008 and \$7.892 million in FY2009. The projection in FY2008 is 16.29% greater than the FY2007 projection of \$6.557 million. EMS revenue increased substantially in FY2003, due to the County adoption of the national fee 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. The current fee structure is below the Medicare allowed level. A ten percent increase in EMS charges for services is included for FY2008 and FY2009.



Revenue for **Emergency Medical Services** is projected to be \$7.626 million in FY2008 and \$7.892 million in FY2009. The projection in FY2008 is 16.29% greater than the FY2007 projection of \$6.557 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. The current fee structure is below the Medicare allowed level. A ten percent increase in EMS charges for services is included for FY2008 and FY2009.

**Intergovernmental Revenue**

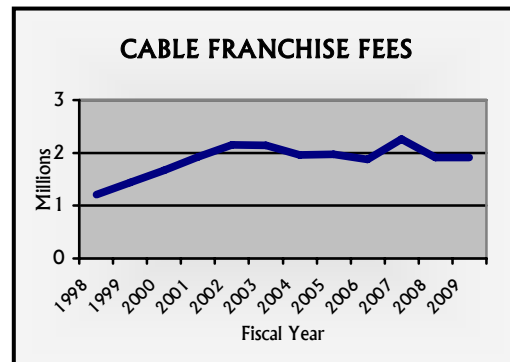
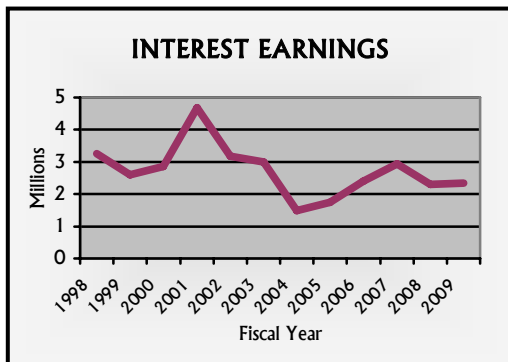
Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 19.12% of General Fund current revenue. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest 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.





**Other Revenue**

Other revenue includes interest earnings, rent and fees charged to various entities and accounts for 7.33% of General Fund current revenue. Interest income and cable franchise fees are the major parts of the revenue category. Interest revenue is based on available cash balances that can be invested in short-term, high quality investments and the current rate of return on the investments. Interest income declined in FY2004/FY2005 due to the transfer of general fund balance to the capital projects fund for the construction of the Detention Center addition. Cable franchise fees are maintaining a stable amount of revenue during the biennium.



**GENERAL FUND APPROPRIATIONS**

Total general fund appropriations for FY2008 are \$120,232,737 (inclusive of \$1,625,342 for interfund transfers). General fund appropriations for FY2009 are \$124,495,244 (inclusive of \$2,855,075 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**

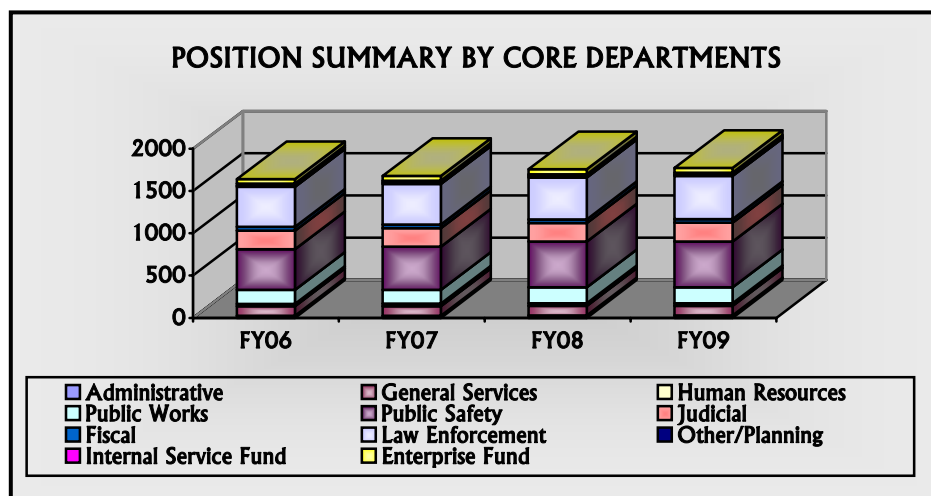
Personnel Services (wages, salaries, pensions and benefits) represent the largest single category of expenditures in the budget and is generally the predominant expense of the departmental budgets. The General Fund personnel services budget for FY2008 totals \$94,087,744 and equates to 79.37% of the General Fund operating budget, or 78.25% of the overall total General Fund budget. Employee benefits account for \$26,829,321 and are included in departmental accounts. The personnel services budget for FY2009 totals \$97,496,447, and equates to 79.81% of the General Fund operating budget, or 78.31% of the overall total General Fund budget. Employee benefits for FY2009 account for \$27,079,936 of the total personnel services budget.

**Position Summary**

The biennium budget includes an increase in General Fund full-time equivalent positions of 76.50 positions from 1,600.30 to 1,676.80 positions for FY2008. This increase includes 16.00 full-time equivalent positions for the Sheriff's Office, 25.00 positions for the Detention Center for the new expansion, 2.0 positions for Forensics, 29.50 positions for the Public Works Department for enhancements in Road and Bridge, Building Safety and Animal Control, 1.00 position for the County Administrator's Office, 1.0 position for the County Attorney's Office, 1.0 position for the Tax Collector's Office, and two part-time positions for the Judicial Services area. For FY2009, General Fund full-time equivalent positions will increase an additional 16.00 positions from 1,676.80 to 1,692.80.

This increase includes 13.0 positions for the Sheriff's Office, 2.0 positions for Forensics, and 1.0 position for Code Enforcement. The following chart display the number of full-time equivalent positions by departments.

DEPARTMENT	FY2006 ACTUAL	FY2007 ACTUAL	FY2008 BUDGET	FY2009 BUDGET
ADMINISTRATIVE SERVICES	24.80	24.80	26.80	26.80
GENERAL SERVICES	111.87	113.67	114.67	114.67
HUMAN RESOURCES	28.81	28.81	28.81	28.81
PUBLIC WORKS	164.00	162.00	191.50	192.50
PUBLIC SAFETY	481.19	511.19	538.19	540.19
ELECTED&APPOINTED OFFICIALS /JUDICIAL	219.57	220.55	221.55	221.55
ELECTED&APPOINTED OFFICIALS/ FISCAL	45.00	43.00	43.00	43.00
ELECTED&APPOINTED OFFICIALS/LAW ENFORCEMENT	473.28	479.28	495.28	508.28
OTHER SERVICES/PLANNING COMMISSION	16.00	17.00	17.00	17.00
<b>TOTAL GENERAL FUND</b>	<b>1,564.52</b>	<b>1,600.30</b>	<b>1,676.80</b>	<b>1,692.80</b>
INTERNAL SERVICE FUND/FLEET MANAGEMENT	20.00	20.00	20.00	20.00
ENTERPRISE FUND/SOLID WASTE	36.26	36.26	36.26	36.26
ENTERPRISE FUND/STORMWATER MANAGEMENT	17.00	22.00	22.00	22.00
<b>TOTAL ALL FUNDS</b>	<b>1,637.78</b>	<b>1,678.56</b>	<b>1,755.06</b>	<b>1,771.06</b>



The chart above shows a graphic display of the number of full-time equivalent positions by department. The County of Greenville currently operates at a 237:1 ratio of resident population to staff.

**Operating Expenses and Contractual Charges**

General Fund operating expenses for FY2008 total \$19,719,582, which is 0.59% greater than the FY2007 amended budget. Operating expenses for FY2009 total \$19,651,291. Any increases are attributable to the provision for enhancement packages for various departments. General Fund contractual charges for FY2008 total \$3,914,513 and for FY2009 total \$3,950,181.

**Capital Outlay**

The FY2008 General Fund capital line item budget totals \$885,556. The FY2009 capital line item budget totals \$542,250. 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
2004-05	\$ 391,447	-17.25%	\$ 101,212
2005-06	200,110	-48.88%	481,625
2006-07	193,810	-3.15%	193,810
2007-08	885,556	356.92%	885,556
2008-09	542,250	-38.76%	542,250
<b>TOTAL</b>	<b>\$2,213,173</b>		<b>\$2,204,453</b>

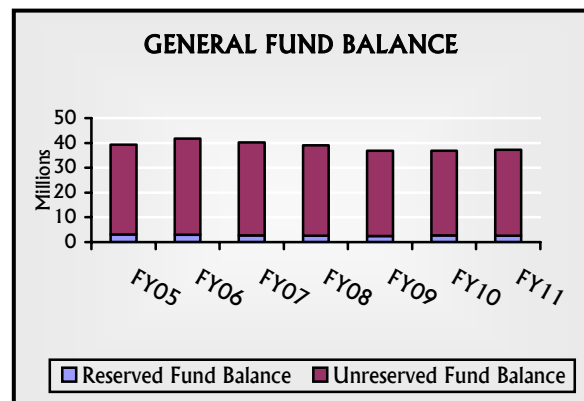
**Other Financing Sources/Uses**

Interfund transfers from other sources to the General Fund total \$3,200,000 for FY2008 and \$3,200,000 for FY2009. Interfund transfers from the General Fund to other funds total \$1,625,342 for FY2008 and \$2,855,075 for FY2009. Transfers to other funds include funding for capital projects, vehicle replacement and equipment lease/purchase payments, certain special revenue funds, and matching fund grants. In accordance with the County's Financial Policies, general fund transfers have been made only as payments for the intended support of specific programs or services.

**FUND BALANCE**

The fund balance for the General Fund as of June 30, 2006 was \$41,772,138. The fund balance as of June 30, 2007 is projected to be \$40,158,917, of which \$37,426,688 is unreserved. As of June 30, 2008, the fund balance for the General Fund is projected at \$38,945,837 with an unreserved fund balance of \$36,315,444. As of June 30, 2009, the fund balance for the General Fund is projected at \$36,651,200 with an unreserved fund balance of \$34,207,188.

Beginning in FY1995, the County implemented a variety of efforts, such as streamlining and cost-benefit analysis of services and programs in an effort to increase its fund balance for future use, thereby, eliminating the need for a tax increase. The intent of the financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves in revenue declines. Currently, projections indicate that the County will maintain its no tax increase pledge through the biennium. The County plans to utilize portions of the fund balance in the next fiscal years for one-time capital expenditures while still maintaining a healthy fund balance. The County is committed to maintaining fund balance at a level above 25% of current operating revenue in accordance with its financial policies. The chart above shows historical and projected general unreserved and reserved fund balance for the General Fund. The fund balance is expected to remain above the \$30 million level during the biennium.



**COUNTY OF GREENVILLE  
 GENERAL FUND PROJECTION**

	FY2006 ACTUAL	FY2007 AMENDED BUDGET	FY2007 PROJECTION	FY2008 BUDGET	FY2009 BUDGET	FY2010 PROJECTION	FY2011 PROJECTION
<b>BEGINNING FUND BALANCE</b>	\$ 36,448,561	\$ 38,930,107	\$ 38,930,107	\$ 41,582,653	\$ 40,369,573	\$ 38,074,936	\$ 38,064,071
<b>REVENUES</b>							
<b>Recurring Revenues</b>							
Property Taxes	\$ 59,129,963	\$ 59,649,716	\$ 61,519,958	\$ 61,601,401	\$ 63,264,639	\$ 65,162,578	\$ 67,117,456
County Offices	24,202,261	23,689,650	24,092,130	25,964,340	27,029,410	27,667,037	28,382,128
Intergovernmental	19,869,011	19,172,042	21,443,502	22,757,708	23,187,581	23,650,509	24,150,498
Other Revenue	5,911,938	4,681,609	6,298,077	5,496,208	5,518,977	5,123,445	5,120,543
Other Financing Sources		1,000,000	1,000,000	3,200,000	3,200,000	3,200,000	3,200,000
<b>Total Recurring Revenues</b>	\$ 109,113,173	\$ 108,193,017	\$ 114,353,667	\$ 119,019,657	\$ 122,200,607	\$ 124,803,569	\$ 127,970,624
<b>Nonrecurring Revenues</b>							
Other Financing Sources	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	\$ 145,561,734	\$ 147,123,124	\$ 153,283,774	\$ 160,602,310	\$ 162,570,180	\$ 162,878,504	\$ 166,034,695
<b>Recurring Expenditures</b>							
Personnel Services							
Salaries	\$ 58,779,132	\$ 62,883,336	\$ 63,157,261	\$ 67,258,423	\$ 70,416,511	\$ 71,120,676	\$ 72,543,090
FICA	4,296,251	4,626,553	4,588,619	5,131,817	5,312,340	5,440,732	5,549,546
Retirement	5,210,285	5,692,062	5,750,647	6,383,783	6,610,143	6,543,102	6,673,964
Medical Insurance	10,817,917	11,662,248	11,075,111	12,655,530	12,785,979	13,150,025	13,939,027
Other Insurance	2,204,778	1,905,057	1,759,158	2,658,191	2,371,474	2,672,746	2,672,746
Operating Expenses	16,337,080	19,604,513	17,767,530	19,719,582	19,651,291	19,651,291	19,651,291
Contractual Agreements	3,615,209	4,276,370	3,693,982	3,914,513	3,950,181	3,950,181	3,950,181
Other Financing Uses (Capital Leases)	2,097,702	1,371,026	1,371,026	430,050	651,210	976,815	1,302,420
Other Financing Uses (Special Revenue)	37,776	37,776	37,776	45,292	58,865	58,865	58,865
Other Financing Uses (Grants)	276,872	350,000	98,961	350,000	350,000	350,000	350,000
<b>Total Recurring Expenditures</b>	\$ 103,673,002	\$ 112,408,941	\$ 109,300,071	\$ 118,547,181	\$ 122,157,994	\$ 123,914,433	\$ 126,691,130
<b>Nonrecurring Expenditures</b>							
Capital Outlay Expenditures	481,625	193,810	601,050	885,556	542,250	100,000	100,000
Other Financing Uses (Capital Projects)	2,477,000	1,800,000	1,800,000	800,000	1,795,000	800,000	800,000
<b>TOTAL EXPENDITURES</b>	\$ 106,631,627	\$ 114,402,751	\$ 111,701,121	\$ 120,232,737	\$ 124,495,244	\$ 124,814,433	\$ 127,591,130
<b>ENDING FUND BALANCE</b>	\$ 38,930,107	\$ 32,720,373	\$ 41,582,653	\$ 40,369,573	\$ 38,074,936	\$ 38,064,071	\$ 38,443,565
<b>RESERVED FUND BALANCE</b>							
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-	-	-	-
Reserve for Vehicle Self-Pay Program	750,000	-	500,000	250,000	-	-	-
Contingency per Financial Policies	2,182,263	-	2,287,073	2,380,393	2,444,012	2,496,071	2,559,412
Advance Receivable	-	-	-	-	-	-	-
<b>TOTAL RESERVED FUND BALANCE</b>	\$ 2,932,263	\$ -	\$ 2,787,073	\$ 2,630,393	\$ 2,444,012	\$ 2,496,071	\$ 2,559,412
<b>TOTAL UNRESERVED FUND BALANCE</b>	\$ 35,997,844	\$ 32,720,373	\$ 38,795,579	\$ 37,739,179	\$ 35,630,923	\$ 35,568,000	\$ 35,884,153

## 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.

<b>COUNTY OF GREENVILLE TOTAL SPECIAL REVENUE FUNDS</b>				
	<b>FY2006 ACTUAL</b>	<b>FY2007 PROJECTION</b>	<b>FY2008 PROJECTION</b>	<b>FY2009 PROJECTION</b>
<b>Financial Sources</b>				
Property Taxes	\$ 13,765,739	\$ 14,224,229	\$ 15,021,195	\$ 15,481,130
County Offices	-	-	-	-
Intergovernmental	1,577,159	1,570,423	1,597,520	1,597,520
Other	2,753,168	2,536,130	9,518,675	9,679,166
<b>Total Estimated Financial Sources*</b>	<b>\$ 18,096,066</b>	<b>\$ 18,330,782</b>	<b>\$ 26,137,390</b>	<b>\$ 26,757,816</b>
<b>Expenditures</b>				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	5,500,000	5,634,000
Human Resources	-	-	-	-
Public Works	604,152	620,776	722,356	740,261
Public Safety	4,304,696	4,214,939	4,951,800	5,009,273
Judicial Services	1,070,422	1,076,486	1,114,138	1,043,156
Law Enforcement Services	1,662,614	1,607,125	1,643,263	1,664,381
Boards, Commissions & Others	747,581	750,107	772,610	772,610
Capital Outlay	11,600,000	11,600,000	11,600,000	11,600,000
Interest and Fiscal Charges	-	-	-	-
Principal Retirement	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,989,465</b>	<b>\$ 19,869,433</b>	<b>\$ 26,304,167</b>	<b>\$ 26,463,681</b>
<b>Excess(deficiency) of revenues over(under) expenditures</b>	<b>\$ (1,893,399)</b>	<b>\$ (1,538,651)</b>	<b>\$ (166,777)</b>	<b>\$ 294,135</b>
<b>Other Financing Sources and Uses</b>				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Proceeds	-	-	-	-
Bonded Sale/Debt Security issuance	5,000,000	10,000,000	-	10,000,000
Other Transfers *	276,872	350,000	350,000	350,000
Transfers	(3,191,846)	(4,039,363)	(6,229,747)	(6,232,193)
<b>Total Other Sources (Uses)</b>	<b>\$ 2,085,026</b>	<b>\$ 6,310,637</b>	<b>\$ (5,879,747)</b>	<b>\$ 4,117,807</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 191,627</b>	<b>\$ 4,771,986</b>	<b>\$ (6,046,524)</b>	<b>\$ 4,411,942</b>
<b>Fund Balance July 1</b>	<b>\$ 13,588,178</b>	<b>\$ 13,502,933</b>	<b>\$ 18,274,919</b>	<b>\$ 12,228,395</b>
<b>Fund Balance - June 30</b>	<b>\$ 13,779,805</b>	<b>\$ 18,274,919</b>	<b>\$ 12,228,395</b>	<b>\$ 16,640,337</b>

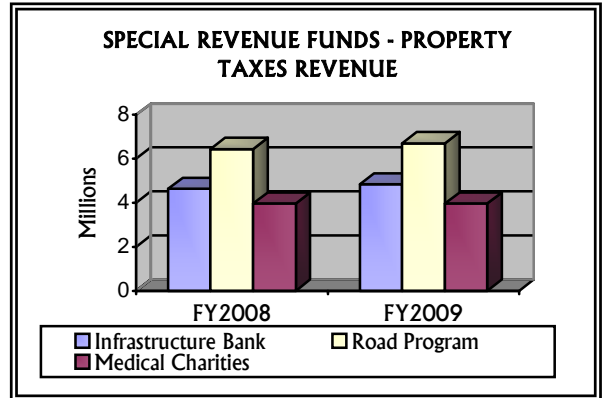
\* Transfers made for matching grants and other special revenue funds whose budget is passed separately by County Council

**SPECIAL REVENUE FUNDS – REVENUE**

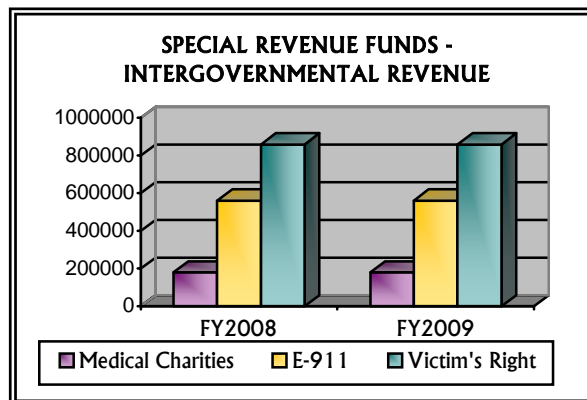
Revenues for Special Revenue Funds are projected to be \$26,137,390 for FY2008 and \$26,757,816 for FY2009. Revenue comes from three major categories: property taxes, intergovernmental, and other.

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.

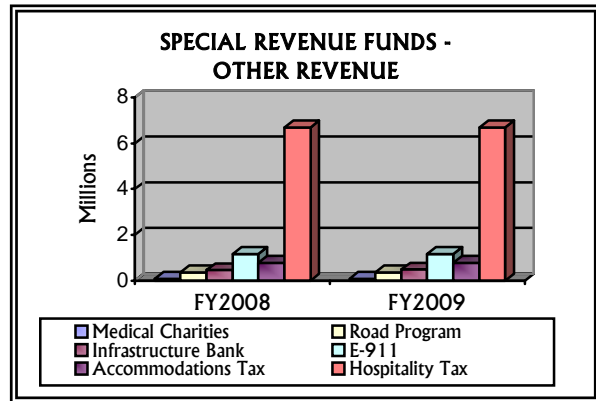
**Property taxes** will provide 57.47% of revenues for Special Revenue Funds - \$15,021,195 for FY2008 and \$15,481,130 for FY2009. This source provides 91.1% of Infrastructure Bank revenue. Infrastructure Bank revenues are derived from fee-in-lieu-of-tax payments made by companies as a result of transactions between the County and new industry. Property taxes provide 94% of Medical Charities revenue. Medical Charities property tax revenue is derived from 2.5 mills levied on all taxable property for the purpose of the Charity Hospitalization Fund. Property taxes also provide 95% 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 \$1,597,520, or 6.11% for FY2008 and \$1,597,520, or 5.97% for FY2009. This source comprises 32.6% of E-911 revenue, which comes from the State of South Carolina. Intergovernmental revenue for Medical Charities (4.3%) 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 36.4% of total revenue - \$9,518,675 for FY2008 and \$9,679,166 for FY2009. 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 \$26,304,167 for FY2008 and \$26,463,681 for FY2009. 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 \$10,000,000 in FY2009 as bond proceeds to be used for road paving. An additional financing source for the Road Program is a transfer in the amount of \$1,500,000 from the Infrastructure Bank Special Revenue Fund for both years of the biennium. Another financing source is the transfer of \$57,416 in FY2008 and \$58,865 in FY2009 from the General Fund to the Home Incarceration Program Special Revenue Fund.

**Other Financing Uses** include a transfer of \$1.2 million 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. Another financing use is a transfer of \$2 million 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. 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 \$3,075,039 in FY2008 and \$3,091,058 in FY2009 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				
	FY2006 ACTUAL	FY2007 PROJECTION	FY2008 PROJECTION	FY2009 PROJECTION
<b>Financial Sources</b>				
Property Taxes	\$ 5,594,547	\$ 5,709,830	\$ 5,472,583	\$ 5,555,612
County Offices	-	-	-	-
Intergovernmental	6,680,278	2,542,456	4,736,174	4,734,155
Other	271,232	1,144,361	378,395	298,122
<b>Total Estimated Financial Sources</b>	<b>\$ 12,546,057</b>	<b>\$ 9,396,647</b>	<b>\$ 10,587,152</b>	<b>\$ 10,587,889</b>
<b>Expenditures</b>				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Human Resources	-	-	-	-
Public Works	-	-	-	-
Public Safety	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	9,969,866	10,645,187	9,911,363	10,351,336
Interest and Fiscal Charges	6,502,891	5,808,543	6,612,495	6,399,154
	<b>\$ 16,472,757</b>	<b>\$ 16,453,730</b>	<b>\$ 16,523,858</b>	<b>\$ 16,750,490</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>	<b>\$ (3,926,700)</b>	<b>\$ (7,057,083)</b>	<b>\$ (5,936,706)</b>	<b>\$ (6,162,601)</b>
<b>Other Financing Sources and Uses</b>				
Sale of Property	-	-	-	-
Capital Lease Issuance	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-
Other Transfers *	-	-	-	-
Transfers	5,327,323	4,448,165	3,505,088	3,742,268
<b>Total Other Sources (Uses)</b>	<b>\$ 5,327,323</b>	<b>\$ 4,448,165</b>	<b>\$ 3,505,088</b>	<b>\$ 3,742,268</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 1,400,623</b>	<b>\$ (2,608,918)</b>	<b>\$ (2,431,618)</b>	<b>\$ (2,420,333)</b>
<b>Fund Balance July 1</b>	<b>\$ 10,410,710</b>	<b>\$ 11,811,333</b>	<b>\$ 9,202,415</b>	<b>\$ 6,770,797</b>
<b>Fund Balance June 30</b>	<b>\$ 11,811,333</b>	<b>\$ 9,202,415</b>	<b>\$ 6,770,797</b>	<b>\$ 4,350,464</b>

\* 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 51.7% of Debt Service Fund revenues for the biennium - \$5,472,583 for FY2008 and \$5,555,612 for FY2009. Property tax millage of 1.0 mill is collected for General Obligation Bonds. Millage of 2.2 mills is collected for Certificates of Participation. Intergovernmental revenue comprises 44.7% of Debt Service Fund revenues - \$4,736,174 for FY2008 and \$4,734,155 for FY2009. This revenue is derived from reimbursements from the Greenville County Library and Greenville Technical College for debt service paid by the County for these entities. Other revenue comprises 3.5% of Debt Service Fund revenues and is derived from interest income and other miscellaneous revenues.

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

Debt Service Fund appropriations total \$16,523,858 for FY2008 and \$16,750,490 for FY2009. These expenditures represent the funding needed to pay the debt service obligations for all bond issues and capital leases. A general obligation bond issue in the amount of \$10,000,000 is anticipated for road paving issues in FY2009.

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

Other Financing Sources in the amount of \$3,505,088 (FY2008) and \$3,742,268 (FY2009) 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 FY2008-FY2012 Capital Improvement Plan projects total \$83.822 million. The FY2008 Capital Improvement Program budget totals \$20.083 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 FY2008, the Capital Projects Fund totals \$13.483 million. The remaining \$6.600 million is financed by the County's two enterprise funds: solid waste and stormwater. The FY2009 Capital Improvement Program budget totals \$20.383 million. Of this total, \$13.583 is reported through the Capital Projects Fund. Projects in the Capital Projects Fund are financed for the biennium through Other Financing Sources comprised of transfers from the General Fund to Capital Projects. The remaining \$6.800 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.

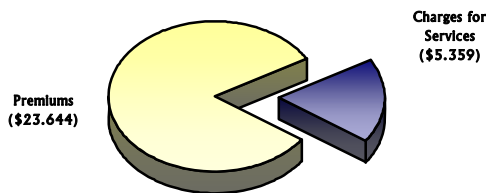
## PROPRIETARY FUNDS

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.

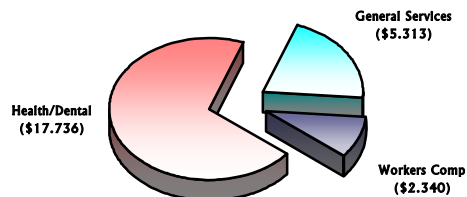
### PROPRIETARY FUNDS – INTERNAL SERVICE FUNDS 2006-2009 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	FLEET MANAGEMENT				HEALTH INSURANCE			
	FY2006	FY2007	FY2008	FY2009	FY2006	FY2007	FY2008	FY2009
<b>Financial Sources</b>								
Charges for Services	\$ 5,334,450	\$ 5,051,900	\$ 5,359,951	\$ 5,384,950	\$ -	\$ -	\$ -	\$ -
Premiums	-	-	-	-	19,182,837	20,307,583	21,072,847	21,239,657
Other	-	-	-	-	-	-	-	-
<b>Total Estimated Financial Sources</b>	<b>\$ 5,334,450</b>	<b>\$ 5,051,900</b>	<b>\$ 5,359,951</b>	<b>\$ 5,384,950</b>	<b>\$ 19,182,837</b>	<b>\$ 20,307,583</b>	<b>\$ 21,072,847</b>	<b>\$ 21,239,657</b>
<b>Expenses</b>								
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	5,278,199	5,051,900	5,313,996	5,336,597	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-	-
Boards, Commissions & Others	-	-	-	-	-	-	-	-
Workmens Compensation	-	-	-	-	-	-	-	-
Health and Dental	-	-	-	-	16,135,833	16,422,828	17,736,654	19,155,587
	\$ 5,278,199	\$ 5,051,900	\$ 5,313,996	\$ 5,336,597	\$ 16,135,833	\$ 16,422,828	\$ 17,736,654	\$ 19,155,587
<b>Excess(deficiency) of revenues over(under) expenses</b>	<b>\$ 56,251</b>	<b>\$ -</b>	<b>\$ 45,955</b>	<b>\$ 48,353</b>	<b>\$ 3,047,004</b>	<b>\$ 3,884,755</b>	<b>\$ 3,336,193</b>	<b>\$ 2,084,070</b>
<b>Other Financing Sources and Uses</b>								
Sale of Property	-	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-	-	-	-	-
State Conservation Loan	-	-	-	-	-	-	-	-
Other Transfers *	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	(589,779)	(589,779)	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (589,779)</b>	<b>\$ (589,779)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Increase (Decrease) in Net Assets</b>	<b>\$ 56,251</b>	<b>\$ -</b>	<b>\$ 45,955</b>	<b>\$ 48,353</b>	<b>\$ 2,457,225</b>	<b>\$ 3,294,976</b>	<b>\$ 3,336,193</b>	<b>\$ 2,084,070</b>
<b>Fund Balance - Beginning</b>	<b>\$ (342,024)</b>	<b>\$ (285,773)</b>	<b>\$ (285,773)</b>	<b>\$ (239,818)</b>	<b>\$ 7,917,159</b>	<b>\$ 10,374,384</b>	<b>\$ 13,669,360</b>	<b>\$ 17,005,553</b>
<b>Fund Balance - Ending</b>	<b>\$ (285,773)</b>	<b>\$ (285,773)</b>	<b>\$ (239,818)</b>	<b>\$ (191,465)</b>	<b>\$ 10,374,384</b>	<b>\$ 13,669,360</b>	<b>\$ 17,005,553</b>	<b>\$ 19,089,623</b>

**FY2008 Estimated Financial Sources  
 Internal Service Funds  
 Total Sources \$29.044 million**

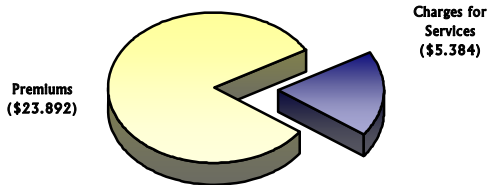


**FY2008 Estimated Expenditures  
 Internal Service Funds  
 Total Sources \$25.391 million**

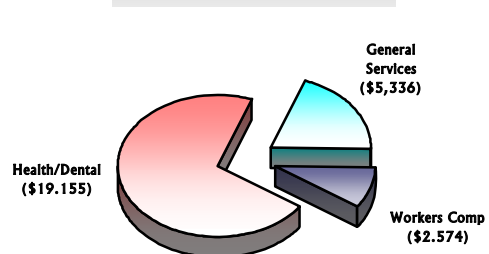


WORKERS COMPENSATION				TOTAL INTERNAL SERVICE FUNDS			
FY2006	FY2007	FY2008	FY2009	FY2006	FY2007	FY2008	FY2009
\$ -	\$ -	\$ -	\$ -	\$ 5,334,450	\$ 5,051,900	\$ 5,359,951	\$ 5,384,950
2,034,241	1,871,879	2,572,067	2,652,374	21,217,078	22,179,462	23,644,914	23,892,031
-	-	-	-	-	-	-	-
\$ 2,034,241	\$ 1,871,879	\$ 2,572,067	\$ 2,652,374	\$ 26,551,528	\$ 27,231,362	\$ 29,004,865	\$ 29,276,981
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	5,278,199	5,051,900	5,313,996	5,336,597
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,055,196	2,127,599	2,340,359	2,574,395	2,055,196	2,127,599	2,340,359	2,574,395
16,135,833	16,422,828	17,736,654	19,155,587	16,135,833	16,422,828	17,736,654	19,155,587
\$ 2,055,196	\$ 2,127,599	\$ 2,340,359	\$ 2,574,395	\$ 23,469,228	\$ 23,602,327	\$ 25,391,009	\$ 27,066,579
\$ (20,955)	\$ (255,720)	\$ 231,708	\$ 77,979	\$ 3,082,300	\$ 3,629,035	\$ 3,613,856	\$ 2,210,402
589,779	589,779	-	-	-	-	-	-
589,779	589,779	-	-	-	-	-	-
\$ 568,824	\$ 334,059	\$ 231,708	\$ 77,979	\$ 3,082,300	\$ 3,629,035	\$ 3,613,856	\$ 2,210,402
\$ (1,237,338)	\$ (668,514)	\$ (334,455)	\$ (102,747)	\$ 6,337,797	\$ 9,420,097	\$ 13,049,132	\$ 16,662,988
\$ (668,514)	\$ (334,455)	\$ (102,747)	\$ (24,768)	\$ 9,420,097	\$ 13,049,132	\$ 16,662,988	\$ 18,873,390

**FY2009 Estimated Financial Sources  
 Internal Service Funds  
 Total Sources \$29.276 million**



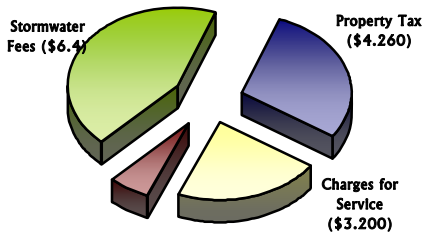
**FY2009 Estimated Expenditures  
 Internal Service Funds  
 Total Sources \$27.066 million**



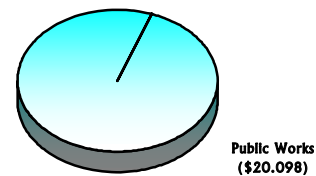
**PROPRIETARY FUNDS – ENTERPRISE FUNDS  
 2006-2009 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES  
 (FOR BUDGETARY PURPOSES ONLY)**

	SOLID WASTE				STORMWATER			
	FY2006	FY2007	FY2008	FY2009	FY2006	FY2007	FY2008	FY2009
Financial Sources								
Property Taxes	\$ 4,080,455	\$ 4,305,696	\$ 4,260,371	\$ 4,345,578	\$ -	\$ -	\$ -	\$ -
Charges for Services	3,544,433	2,722,265	3,200,000	5,434,000	-	-	270,000	270,000
Other	640,838	614,278	657,205	657,205	260,105	474,887	270,000	270,000
Stormwater Fees	-	-	-	-	6,285,107	7,318,077	6,400,000	6,400,000
Total Estimated Financial Sources	\$ 8,265,726	\$ 7,642,239	\$ 8,117,576	\$ 10,436,783	\$ 6,545,212	\$ 7,792,964	\$ 6,670,000	\$ 6,670,000
Expenses								
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-
Public Works	14,452,475	5,168,442	9,933,611	7,734,103	3,330,281	4,496,618	10,165,355	10,283,061
Public Safety	-	-	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-	-
Boards, Commissions & Others	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Capital Retirement	-	-	-	-	-	-	-	-
Interest and fiscal Charges	-	-	-	-	-	-	-	-
Total Expenses	\$ 14,452,475	\$ 5,168,442	\$ 9,933,611	\$ 7,734,103	\$ 3,330,281	\$ 4,496,618	\$ 10,165,355	\$ 10,283,061
Surplus(deficiency) of revenues over(under) expenses	\$ (6,186,749)	\$ 2,473,797	\$ (1,816,035)	\$ 2,702,680	\$ 3,214,931	\$ 3,296,346	\$ (3,495,355)	\$ (3,613,061)
Other Financing Sources and Uses								
Sale of Capital Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security Issuance	-	-	-	-	-	-	-	-
Other Transfers *	377,000	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 377,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Increase (Decrease) in Fund Balance	\$ (5,809,749)	\$ 2,473,797	\$ (1,816,035)	\$ 2,702,680	\$ 3,214,931	\$ 3,296,346	\$ (3,495,355)	\$ (3,613,061)
Beginning Fund Balance (Adjusted)	\$ 2,534,764	\$ (3,274,985)	\$ 1,588,602	\$ (227,433)	\$ 5,787,777	\$ 9,002,708	\$ 12,299,054	\$ 8,803,699
Final Fund Balance	\$ (3,274,985)	\$ 1,588,602	\$ (227,433)	\$ 2,475,247	\$ 9,002,708	\$ 12,299,054	\$ 8,803,699	\$ 5,190,638

**FY2009 Estimated Financial Sources  
 Enterprise Service Funds  
 Total Sources \$14.787 million**

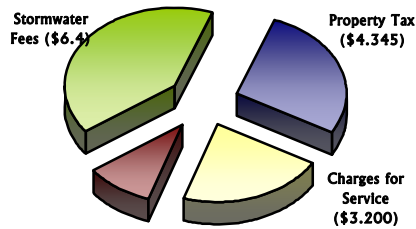


**FY2008 Estimated Expenditures  
 Enterprise Service Funds  
 Total Sources \$20.098 million**

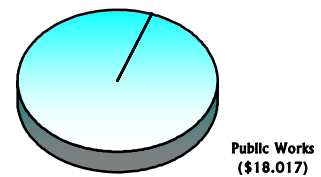


TOTAL ENTERPRISE FUNDS			
FY2006	FY2007	FY2008	FY2009
\$ 4,080,455	\$ 4,305,696	\$ 4,260,371	\$ 4,345,578
3,544,433	2,722,265	3,200,000	5,434,000
900,943	1,089,165	927,205	927,205
6,285,107	7,318,077	6,400,000	6,400,000
<b>\$ 14,810,938</b>	<b>\$ 15,435,203</b>	<b>\$ 14,787,576</b>	<b>\$ 17,106,783</b>
\$ -	\$ -	-	-
-	-	-	-
-	-	-	-
17,782,756	9,665,060	20,098,966	18,017,164
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$ 17,782,756</b>	<b>\$ 9,665,060</b>	<b>\$ 20,098,966</b>	<b>\$ 18,017,164</b>
<b>\$ (2,971,818)</b>	<b>\$ 5,770,143</b>	<b>\$ (5,311,390)</b>	<b>\$ (910,381)</b>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<b>\$ (2,971,818)</b>	<b>\$ 5,770,143</b>	<b>\$ (5,311,390)</b>	<b>\$ (910,381)</b>
<b>\$ 8,322,541</b>	<b>\$ 5,727,723</b>	<b>\$ 13,887,656</b>	<b>\$ 8,576,266</b>
<b>\$ 5,350,723</b>	<b>\$ 11,497,866</b>	<b>\$ 8,576,266</b>	<b>\$ 7,665,885</b>

**FY2009 Estimated Financial Sources  
 Enterprise Service Funds  
 Total Sources \$17.106 million**



**FY2009 Estimated Expenditures  
 Enterprise Service Funds  
 Total Sources \$18.017 million**



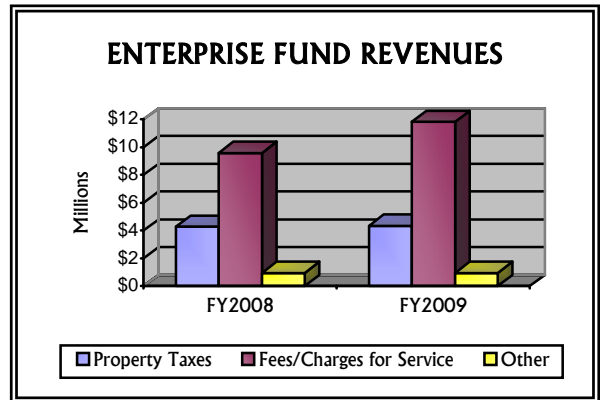
## PROPRIETARY FUNDS

### INTERNAL SERVICE FUNDS

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

#### INTERNAL SERVICE FUNDS - REVENUES

The FY2008 anticipated internal service fund revenue totals \$29,004,865. The FY2009 anticipated internal service fund revenue is estimated at \$29,276,981. Revenues are derived from charges for services (Fleet Management) and premiums (Workers Compensation and Health Insurance). Charges for service comprise 18.4% of total internal service fund revenues. Premiums comprise 81.6% of total internal service revenue.



#### INTERNAL SERVICE FUNDS – APPROPRIATIONS

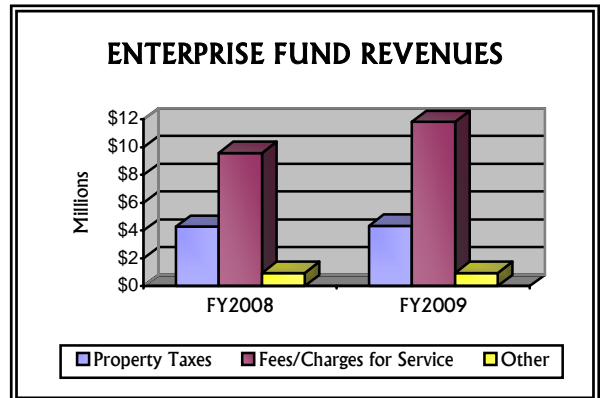
Appropriations for the Internal Service Funds total \$25,391,009 for FY2008 and \$27,006,579 for FY2009. Appropriations for the Fleet Management Internal Service Fund total \$5,313,996 for FY2008 and \$5,336,597 for FY2009. Appropriations for Health and Dental Internal Service Fund total \$17,736,654 for FY2008 and \$19,155,587 for FY2009. Appropriations for Worker's Compensation Internal Service Fund total \$2,340,359 for FY2008 and \$2,574,395 for FY2009.

### ENTERPRISE FUNDS

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

#### ENTERPRISE FUNDS - REVENUES

Enterprise Fund resources available for appropriation for the Solid Waste Fund total \$8,387,576 for FY2008 and \$10,706,783 for FY2009. Current revenue for Solid Waste total \$9,933,611 in FY2008 and \$7,734,103 in FY2009. 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 \$6,400,000 for both years of the biennium. Revenues for Stormwater come from a stormwater fee.



**Property Taxes** comprise 28.81% of total Enterprise Fund revenues. The total property tax millage for Solid Waste will be 2.3 mills. **Fees/Charges for Service** comprises 65% 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 6.19% of total Enterprise Fund revenues. This includes interest and other miscellaneous revenues.

#### ENTERPRISE FUNDS - APPROPRIATIONS

Appropriations for the Enterprise Funds total \$20,098,906 for FY2008 and \$18,017,164 for FY2009. 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.