

BUDGET SUMMARIES

Greenville County's biennium budget for FY2014 and FY2015 totals \$451,920,251. The FY2014 budget totals \$225,073,371, which is 15.08% greater than the FY2013 budget of \$195,584,703. The FY2015 budget totals \$226,846,880, which is 0.79% greater than FY2014. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2014 and 2015 with a comparison to the last biennium budget. The County's total budget includes the General Fund, selected Special Revenue Funds, Debt Service, and the Enterprise Fund.

COUNTY OF GREENVILLE BUDGET EXPENDITURE OVERVIEW				
	ADOPTED BUDGET FY2012	ADOPTED BUDGET FY2013	ADOPTED BUDGET FY2013-2014	ADOPTED BUDGET FY2014-2015
GENERAL FUND BUDGET				
Administrative Services	\$ 2,109,216	\$ 2,164,119	\$ 2,361,967	\$ 2,430,343
General Services	10,261,229	10,418,846	13,337,681	13,672,410
Human Resources **	2,103,414	2,160,244		
Community Development and Planning	16,632,570	16,916,419	18,175,238	18,511,551
Public Safety	37,070,784	38,077,880	39,964,925	41,322,194
Elected & Appointed Offices/ Judicial	15,435,794	15,852,516	16,826,687	17,406,266
Elected & Appointed Offices/ Fiscal	2,432,106	2,499,852	2,662,974	2,743,196
Elected & Appointed Offices/Law Enforc	35,955,647	37,070,227	39,058,042	40,531,868
Other Services	5,788,589	5,835,920	6,419,318	6,512,482
TOTAL OPERATING BUDGET	\$ 127,789,349	\$ 130,996,023	\$ 138,806,832	\$ 143,130,310
Interfund Transfers	402,500	650,000	1,389,077	1,683,841
TOTAL GENERAL FUND BUDGET	\$ 128,191,849	\$ 131,646,023	\$ 140,195,909	\$ 144,814,151
SPECIAL REVENUE FUND				
Road Paving *	\$ 7,000,000	\$ 7,000,000	\$ 8,000,000	\$ 8,000,000
Accommodations Tax	772,610	772,610	732,856	740,185
Hospitality Tax	6,700,000	6,700,000	6,900,000	6,900,000
Infrastructure Bank *	6,414,407	5,913,675	6,831,072	6,952,084
Medical Charities *	4,676,607	4,740,750	5,249,739	5,328,379
Parks, Recreation, and Tourism	--	--	13,984,815	14,036,377
Victim's Rights	566,450	583,288	635,273	655,390
E-911	1,704,847	1,718,796	2,038,660	1,854,536
TOTAL SPECIAL REVENUE FUND	\$ 27,834,921	\$ 27,429,119	\$ 44,372,415	\$ 44,466,951
DEBT SERVICE FUND				
General Obligation Bonds	\$ 6,471,326	\$ 6,347,232	\$ 6,542,444	\$ 6,445,862
Certificates of Participation *	8,817,692	7,910,069	8,504,320	8,010,234
Special Source Revenue Bonds	3,110,989	2,224,923	2,265,824	2,293,785
Capital Leases	1,193,685	1,248,930	1,189,127	1,483,891
Service Charges			-	-
TOTAL DEBT SERVICE FUND	\$ 19,593,692	\$ 17,731,154	\$ 18,501,715	\$ 18,233,772
ENTERPRISE FUND				
Solid Waste	\$ 7,591,666	\$ 8,871,436	\$ 10,734,462	\$ 7,964,692
Stormwater Management	9,746,843	9,906,971	11,268,870	11,367,314
TOTAL ENTERPRISE FUND	\$ 17,338,509	\$ 18,778,407	\$ 22,003,332	\$ 19,332,006
TOTAL BUDGET	\$ 192,958,971	\$ 195,584,703	\$ 225,073,371	\$ 226,846,880
<i>* Expenditures include transfers out to other funds</i>				
<i>** Beginning in FY2014, Human Resources area is included under General Services</i>				
INTERNAL SERVICE FUND				
Fleet Management	\$ 6,567,638	\$ 6,605,352	\$ 7,430,331	\$ 7,471,465
Workers Compensation *	2,028,447	2,046,872	2,903,497	3,006,739
Health/Dental Insurance Program	23,617,825	24,326,360	25,074,314	25,417,487
TOTAL INTERNAL SERVICE FUND	\$ 32,213,910	\$ 32,978,584	\$ 35,408,142	\$ 35,895,691

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

CONSOLIDATED FUND SUMMARY

FISCAL YEAR 2014

The following chart presents a consolidated summary for Fiscal Year 2014 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	\$ 78,226,747	\$ 11,234,002	\$ 4,944,120	\$ -	\$ 3,471,368	\$ 97,876,237	\$ -
County Offices	28,068,022	-	-	-	-	28,068,022	-
Intergovernmental	19,944,124	2,375,556	6,118,998	-	-	28,438,678	-
Charges for Services	-	-	-	-	4,600,000	4,600,000	9,496,680
Premiums	-	-	-	-	-	-	24,572,295
Stormwater Fees	-	-	-	-	8,209,308	8,209,308	-
Capital Projects Reserve	-	-	-	-	-	-	-
Other	7,655,858	14,662,251	8,150	-	805,000	23,131,259	496,200
Total Estimated Financial Sources	\$ 133,894,751	\$ 28,271,809	\$ 11,071,268	\$ -	\$ 17,085,676	\$ 190,323,504	\$ 34,565,175
Expenditures							
Administrative Services	\$ 2,361,967	\$ -	\$ -	\$ -	\$ -	\$ 2,361,967	\$ -
General Services	13,337,681	1,347,876	-	1,165,000	-	15,850,557	7,430,331
Community Development & Planning	18,175,238	5,565,248	-	-	22,003,332	45,743,818	-
Public Safety	39,964,925	4,749,739	-	-	-	44,714,664	-
Judicial Services	16,826,687	635,273	-	3,000,000	-	20,461,960	-
Fiscal Services	2,662,974	-	-	-	-	2,662,974	-
Law Enforcement Services	39,058,042	2,038,660	-	505,000	-	41,601,702	-
Boards, Commissions & Others	6,419,318	732,856	-	-	-	7,152,174	-
Workers Compensation	-	-	-	-	-	-	1,903,497
Health and Dental	-	-	-	-	-	-	25,074,314
Capital Outlay	-	-	-	-	-	-	-
Principal Retirement	-	-	13,038,711	-	-	13,038,711	-
Interest and Fiscal Charges	-	-	4,963,004	-	-	4,963,004	-
	\$ 138,806,832	\$ 15,069,652	\$ 18,001,715	\$ 4,670,000	\$ 22,003,332	\$ 198,551,531	\$ 34,408,142
Excess (deficiency) of revenues over(under) expenditures	\$ (4,912,081)	\$ 13,202,157	\$ (6,930,447)	\$ (4,670,000)	\$ (4,917,656)	\$ (8,228,027)	\$ 157,033
Other Financing Sources and Uses							
Sale of Property	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	2,000,000	-	2,000,000	-
Bonded Sale/Debt Security issuance	-	-	-	1,200,000	-	1,200,000	-
Ajusement to Post Closure	-	-	-	-	-	-	-
Other Transfers *	-	-	-	-	-	-	(1,000,000)
Transfers	5,176,217	(11,721,893)	7,345,676	-	-	800,000	-
Total Other Sources (Uses)	\$ 5,176,217	\$ (11,721,893)	\$ 7,345,676	\$ 3,200,000	\$ -	\$ 4,000,000	\$ (1,000,000)
Net Increase (Decrease) in Fund Balance	\$ 264,136	\$ 1,480,264	\$ 415,229	\$ (1,470,000)	\$ (4,917,656)	\$ (4,228,027)	\$ (842,967)
Fund Balance July 1	55,507,439	13,529,945	\$ 94,869	\$ 6,711,707	23,526,273	99,370,233	13,416,035
Fund Balance June 30	\$ 55,771,575	\$ 15,010,209	\$ 510,098	\$ 5,241,707	\$ 18,608,617	\$ 95,142,206	\$ 12,573,068

CONSOLIDATED FUND FUMMARY

FISCAL YEAR 2015

The following charge presents a consolidate summary for Fiscal Year 2015 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	\$ 80,573,549	\$ 11,396,063	\$ 4,991,286	\$ -	\$ 3,537,682	\$ 100,498,580	\$ -
County Offices	28,719,495	-	-	-	-	28,719,495	-
Intergovernmental	21,016,943	2,382,885	6,125,741	-	-	29,525,569	-
Charges for Services	-	-	-	-	4,600,000	4,600,000	9,537,062
Premiums	-	-	-	-	-	-	25,498,853
Capital Projects Reserve	-	-	-	-	-	-	-
Stormwater Fees	-	-	-	-	8,370,494	8,370,494	-
Other	7,917,159	14,722,574	8,150	-	805,000	23,452,883	502,400
Total Estimated Financial Sources	\$ 138,227,146	\$ 28,501,522	\$ 11,125,177	\$ -	\$ 17,313,176	\$ 195,167,021	\$ 35,538,315
Expenditures							
Administrative Services	\$ 2,430,343	\$ -	\$ -	\$ -	\$ -	\$ 2,430,343	\$ -
General Services	13,672,410	1,347,876	-	1,165,000	-	16,185,286	7,471,465
Community Development & Planning	18,511,551	5,658,299	-	30,000,000	19,332,006	73,501,856	-
Public Safety	41,322,194	4,828,379	-	-	-	46,150,573	-
Judicial Services	17,406,266	655,390	-	-	-	18,061,656	-
Fiscal Services	2,743,196	-	-	-	-	2,743,196	-
Law Enforcement Services	40,531,868	1,854,536	-	162,000	-	42,548,404	-
Boards, Commissions & Others	6,512,482	740,185	-	-	-	7,252,667	-
Workers Compensation	-	-	-	-	-	-	2,006,739
Health and Dental	-	-	-	-	-	-	25,417,487
Capital Outlay	-	-	-	-	-	-	-
Principal Retirement	-	-	13,650,478	-	-	13,650,478	-
Interest and Fiscal Charges	-	-	4,583,294	-	-	4,583,294	-
	\$ 143,130,310	\$ 15,084,665	\$ 18,233,772	\$ 31,327,000	\$ 19,332,006	\$ 227,107,753	\$ 34,895,691
Excess (deficiency) of revenues over(under) expenditures	\$ (4,903,164)	\$ 13,416,857	\$ (7,108,595)	\$ (31,327,000)	\$ (2,018,830)	\$ (31,940,732)	\$ 642,624
Other Financing Sources and Uses							
Sale of Property	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	2,000,000	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	30,000,000	-	-	-
Other Transfers *	-	-	-	-	-	-	(1,000,000)
Transfers	4,912,145	(11,786,146)	7,674,001	-	-	800,000	-
Total Other Sources (Uses)	\$ 4,912,145	\$ (11,786,146)	\$ 7,674,001	\$ 32,000,000	\$ -	\$ 800,000	\$ (1,000,000)
Net Increase (Decrease) in Fund Balance	\$ 8,981	\$ 1,630,711	\$ 565,406	\$ 673,000	\$ (2,018,830)	\$ (31,140,732)	\$ (357,376)
Fund Balance July 1	55,771,575	15,010,209	510,098	5,241,707	18,608,617	95,142,206	12,573,068
Fund Balance June 30	\$ 55,780,556	\$ 16,640,920	\$ 1,075,504	\$ 5,914,707	\$ 16,589,787	\$ 64,001,474	\$ 12,215,692

GOVERNMENTAL FUNDS

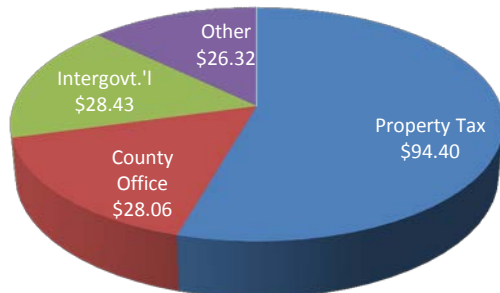
The following graphs and charts represent a summary of the County’s governmental funds, including revenue sources and expenditures on a comparative basis. The Governmental Funds of the County include the General Fund, Special Revenue Funds, the Debt Service Fund, and the Capital Projects Fund.

GOVERNMENTAL FUNDS FY2012-FY2015 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

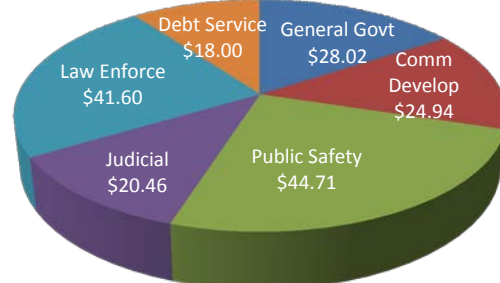
	GENERAL FUND				SPECIAL REVENUE				
	FY2012	FY2013	FY2014	FY2015	FY2012	FY2013	FY2014	FY2015	FY2012
Financial Sources									
Property Taxes	\$ 74,309,129	\$ 77,182,912	\$ 78,226,747	\$ 80,573,549	\$ 10,533,388	\$ 10,360,475	\$ 11,234,002	\$ 11,396,063	\$ 4,784,368
County Offices	25,909,041	28,131,852	28,068,022	28,719,495	-	-	-	-	-
Capital Projects Reserve	-	-	-	-	-	-	-	-	-
Intergovernmental	16,875,103	19,392,129	19,944,124	21,016,943	2,240,589	2,864,490	2,375,556	2,382,885	6,314,057
Other	6,499,106	5,464,935	7,655,858	7,917,159	14,868,607	14,916,126	14,662,251	14,722,574	9,324
Total Estimated Financial Sources	\$ 123,592,379	\$ 130,171,828	\$ 133,894,751	\$ 138,227,146	\$ 27,642,584	\$ 28,141,091	\$ 28,271,809	\$ 28,501,522	\$ 11,107,750
Expenditures									
Administrative Services	\$ 2,121,017	\$ 2,191,369	\$ 2,361,967	\$ 2,430,343	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	11,891,148	12,514,448	13,337,681	13,672,410	1,797,784	1,818,324	1,347,876	1,347,876	-
Community Development & Planning	16,044,587	16,397,902	18,175,238	18,511,551	3,749,714	2,282,311	5,565,248	5,658,299	-
Public Safety	37,370,943	38,958,030	39,964,925	41,322,194	4,498,500	4,439,563	4,749,739	4,828,379	-
Judicial Services	15,378,376	16,018,655	16,826,687	17,406,266	567,545	552,789	635,273	655,390	-
Fiscal Services	2,391,635	2,529,338	2,662,974	2,743,196	-	-	-	-	-
Law Enforcement Services	36,093,447	37,491,676	39,058,042	40,531,868	1,698,869	1,755,407	2,038,660	1,854,536	-
Boards, Commissions & Others	4,655,528	4,945,216	6,419,318	6,512,482	776,960	622,968	732,856	740,185	-
Capital Outlay	-	-	-	-	7,815,729	4,159,483	-	-	-
Principal Retirement	-	-	-	-	-	-	-	-	13,762,571
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	6,866,170
Pass Through Funding - Gvl Tech	-	-	-	-	-	-	-	-	5,615,000
	\$ 125,946,681	\$ 131,046,634	\$ 138,806,832	\$ 143,130,310	\$ 20,905,101	\$ 15,630,845	\$ 15,069,652	\$ 15,084,665	\$ 26,243,741
Excess (deficiency) of revenues over (under) expenditures	\$ (2,354,302)	\$ (874,806)	\$ (4,912,081)	\$ (4,903,164)	\$ 6,737,484	\$ 12,510,245	\$ 13,202,157	\$ 13,416,857	\$ (15,135,991)
Other Financing Sources and Uses									
Sale of Property	-	-	-	-	-	-	-	-	-
Capital Lease Issuance	-	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security Issuance	-	-	-	-	-	-	-	-	5,975,992
Other Transfers *	-	-	-	-	-	-	-	-	-
Transfers	4,137,707	4,163,178	5,176,217	4,912,145	(11,813,141)	(10,516,438)	(11,721,893)	(11,786,146)	7,796,549
Total Other Sources (Uses)	\$ 4,137,707	\$ 4,163,178	\$ 5,176,217	\$ 4,912,145	\$ (11,813,141)	\$ (10,516,438)	\$ (11,721,893)	\$ (11,786,146)	\$ 13,772,541
Net Increase (Decrease) in Fund Balance	\$ 1,783,405	\$ 3,288,372	\$ 264,136	\$ 8,981	\$ (5,075,658)	\$ 1,993,807	\$ 1,480,264	\$ 1,630,711	\$ (1,363,450)
Fund Balance July 1	\$ 50,435,662	\$ 52,219,067	\$ 55,507,439	\$ 55,771,575	16,611,795	11,536,138	13,529,945	15,010,209	1,450,441
Fund Balance June 30	\$ 52,219,067	\$ 55,507,439	\$ 55,771,575	\$ 55,780,556	\$ 11,536,138	\$ 13,529,945	\$ 15,010,209	\$ 16,640,920	\$ 86,991

FY2013 actual expenditures are unaudited as of the printing date of this document.

**FY2014 Estimated Financial Sources
Governmental Funds
\$177.273 Million**

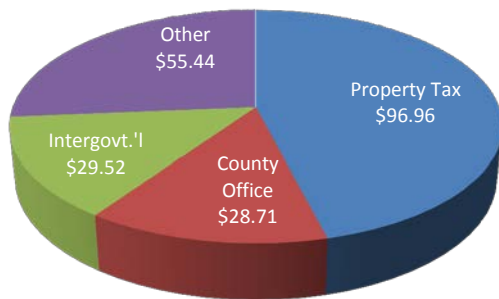


**FY2014 Estimated Expenditures
Governmental Funds
\$176.548 Million**

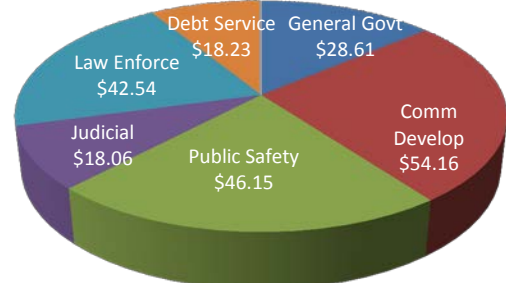


DEBT SERVICE			CAPITAL PROJECTS				TOTAL ALL FUNDS			
FY2013	FY2014	FY2015	FY2012	FY2013	FY2014	FY2015	FY2012	FY2013	FY2014	FY2015
4,992,805	\$ 4,944,120	\$ 4,991,286	\$ -	\$ -	\$ -	\$ -	\$ 89,626,885	\$ 92,536,192	\$ 94,404,869	\$ 96,960,898
-	-	-	-	-	-	-	25,909,041	28,131,852	28,068,022	28,719,495
-	-	-	2,036,376	274,877	-	-	2,036,376	274,877	-	-
6,403,706	6,118,998	6,125,741	-	-	-	-	25,429,749	28,660,325	28,438,678	29,525,569
2,855	8,150	8,150	113,502	8,267	-	-	21,490,539	20,392,183	22,326,259	22,647,883
\$ 11,399,366	\$ 11,071,268	\$ 11,125,177	\$ 2,149,878	\$ 283,144	\$ -	\$ -	\$ 164,492,591	\$ 169,995,429	\$ 173,237,828	\$ 177,853,845
\$ -	\$ -	\$ -	\$ 488,100	\$ 29,997	\$ -	\$ -	\$ 2,609,117	\$ 2,221,366	\$ 2,361,967	\$ 2,430,343
-	-	-	2,079,122	1,373,428	1,165,000	1,165,000	15,768,054	15,706,200	15,850,557	16,185,286
-	-	-	271,177	97,420	-	30,000,000	20,065,478	18,777,633	23,740,486	54,169,850
-	-	-	-	-	-	-	41,869,443	43,397,593	44,714,664	46,150,573
-	-	-	19,093	109,333	3,000,000	-	15,965,014	16,680,777	20,461,960	18,061,656
-	-	-	-	-	-	-	2,391,635	2,529,338	2,662,974	2,743,196
-	-	-	110,662	252,601	505,000	162,000	37,902,978	39,499,684	41,601,702	42,548,404
-	-	-	-	-	-	-	5,432,488	5,568,184	7,152,174	7,252,667
-	-	-	1,949,773	3,918,532	-	-	9,765,502	8,078,015	-	-
12,029,981	13,038,711	13,650,478	-	-	-	-	13,762,571	12,029,981	13,038,711	13,650,478
6,126,556	4,963,004	4,583,294	13,728	-	-	-	6,879,898	6,126,556	4,963,004	4,583,294
-	-	-	-	-	-	-	5,615,000	-	-	-
\$ 18,156,537	\$ 18,001,715	\$ 18,233,772	\$ 4,931,655	\$ 5,781,311	\$ 4,670,000	\$ 31,327,000	\$ 178,027,177	\$ 170,615,327	\$ 176,548,199	\$ 207,775,747
\$ (6,757,171)	\$ (6,930,447)	\$ (7,108,595)	\$ (2,781,777)	\$ (5,498,167)	\$ (4,670,000)	\$ (31,327,000)	\$ (13,534,587)	\$ (619,899)	\$ (3,310,371)	\$ (29,921,902)
-	-	-	-	-	-	-	-	-	-	-
-	-	-	1,000,000	1,000,000	2,000,000	2,000,000	1,000,000	1,000,000	2,000,000	2,000,000
169,870	-	-	-	-	1,200,000	30,000,000	5,975,992	169,870	1,200,000	30,000,000
-	-	-	-	-	-	-	-	-	-	-
6,595,179	7,345,676	7,674,001	386,085	-	-	-	507,200	241,919	800,000	800,000
\$ 6,765,049	\$ 7,345,676	\$ 7,674,001	\$ 1,386,085	\$ 1,000,000	\$ 3,200,000	\$ 32,000,000	\$ 7,483,192	\$ 1,411,789	\$ 4,000,000	\$ 32,800,000
\$ 7,878	\$ 415,229	\$ 565,406	\$ (1,395,692)	\$ (4,498,167)	\$ (1,470,000)	\$ 673,000	\$ (6,051,395)	\$ 791,890	\$ 689,629	\$ 2,878,098
86,991	\$ 94,869	\$ 510,098	\$ 12,605,566	\$ 11,209,874	\$ 6,711,707	\$ 5,241,707	\$ 81,103,464	\$ 75,052,069	\$ 75,843,959	\$ 76,533,589
\$ 94,869	\$ 510,098	\$ 1,075,504	\$ 11,209,874	\$ 6,711,707	\$ 5,241,707	\$ 5,914,707	\$ 75,052,069	\$ 75,843,959	\$ 76,533,589	\$ 79,411,687

**FY2015 Estimated Financial Sources
Governmental Funds
\$210.653 Million**



**FY2015 Estimated Expenditures
Governmental Funds
\$207.775 Million**



GENERAL FUND

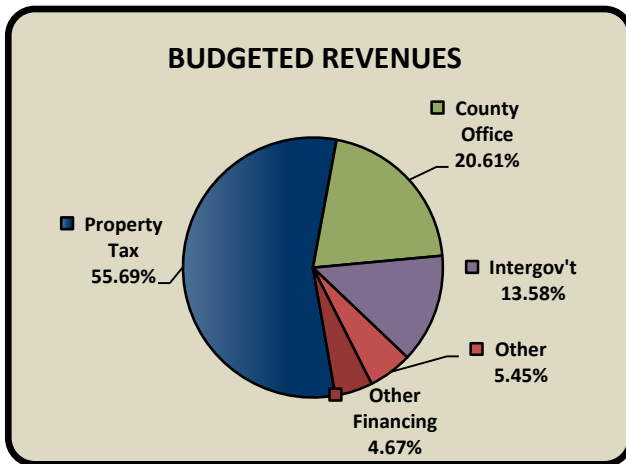
The General Fund operating and capital budget for the two-year period of FY2014 and FY2015 totals \$285,010,060. The General Fund operating budget for FY2014 (including salaries, operating, contractual and capital line items) totals \$140,195,909. This represents an increase of \$8,549,886 or 6.49% from the FY2013 budget. The General Fund operating budget for FY2015 (including salaries, operating, contractual, and capital line items) totals \$144,814,151. This represents an increase of \$4,618,242 or 3.19% from FY2014. The increase is attributed to salary adjustments for merit increases and funding for various departmental expansions.

GENERAL FUND REVENUES

General Fund revenues in FY2014 are projected to be \$140,460,045. Revenues in FY2015 are projected to be \$144,823,132. Revenues are separated into four major categories: property tax, county office revenue, intergovernmental revenue, other revenue, and other financing sources.

Property Tax

Property tax revenue is expected to be \$78,226,747 for FY2014 and \$80,573,549 for FY2015. Property taxes are the County’s largest single revenue source, comprising 55.69% of all General Fund revenues. Budgeted net collections for FY2014 are based on \$2.01 billion estimated assessed valuation and a 98% collection rate. Budgeted net collections for FY2015 are based on \$2.07 billion estimated assessed valuation and a 98% collection rate.



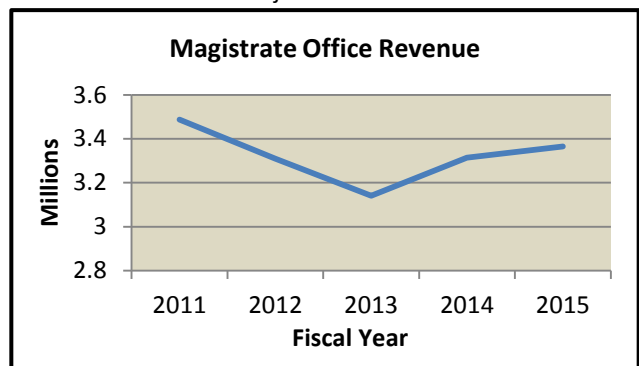
The tax millage for the General Fund will be is 40.6 mills. The tax levy on a piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Real Property Services Division using a variety of factors such as size, condition, location and recent selling prices of comparable properties. Assessment ratio is a percentage which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%; commercial properties and personal motor vehicles at 6%; personal property, industrial, and utilities at 10.5%.

County Office Revenue

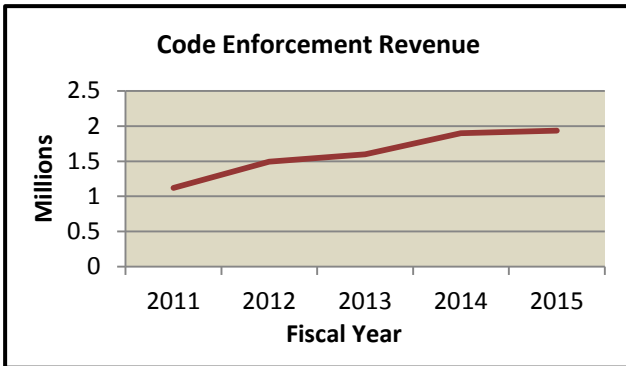
County Office Revenue represents the second largest revenue source for the County, comprising 20.61% of all General Fund revenues. This category of revenue includes fees and fines collected by various County offices. Some of the most significant sources are from the Magistrate offices, Code Enforcement, Register of Deeds, Clerk of Court, and Emergency Medical Services. Listed below is a discussion of major revenue sources within the category of County Office Revenue.

Magistrate Office Fines and Fees

Revenue for Magistrate Office Fines and Fees is projected to be \$3.31 million for FY2014 and \$3.36 million for FY2015. The FY2014 projection of magistrate office revenue is 5.52% more than the FY2013 actual revenue of \$3.14 million. Revenue peaked in FY2002 at \$4.5 million and has declined since then due to two main factors. First, the magistrate offices experienced a reduction of cases disposed due to less traffic tickets.



Second, the magistrate offices are using alternative sentencing more. Current projections for future years include a very flat growth factor.

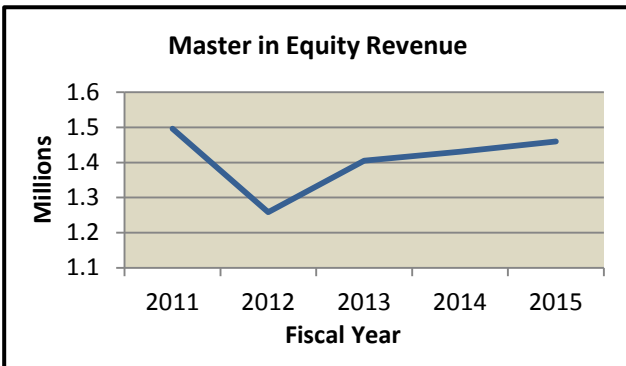
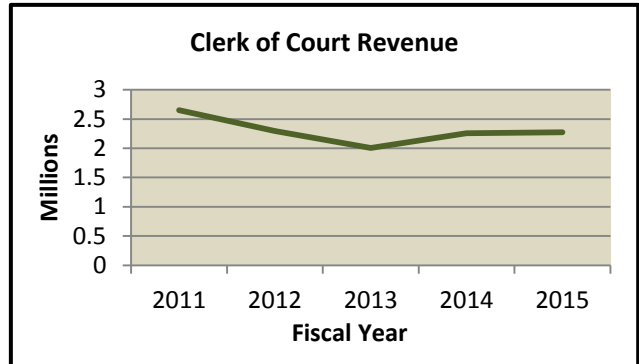


Code Enforcement Revenue

Code Enforcement Revenue from fees for building permits and inspections is projected to be approximately \$1.89 million in FY2014 and \$1.93 million in FY2015. The FY2014 projection of revenues is 18.56% greater than the FY2013 actual revenue of \$1.60 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. Since FY2011, code enforcement revenue has been increasing steadily.

Clerk of Court Fines and Fees

Revenue from fines and fees collected by the elected office of Clerk of Court are also a major source of County Office revenue. Clerk of Court revenue is projected to be \$2.25 million for FY2014 and \$2.27 million for FY2015. The projection for FY2014 is 12.39% greater than the FY2013 actual revenue of \$2.007 million. Projections for FY2014 and FY2015 are based on historical trends from previous years.

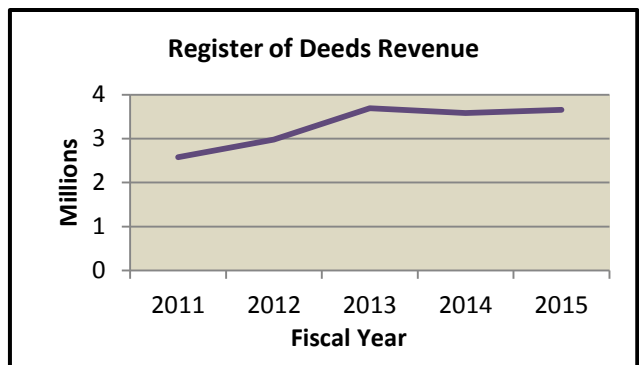


Master in Equity Fines and Fees

Master in Equity office revenue is projected to be \$1.43 million for FY2014 and \$1.45 million for FY2015. The projection for FY2014 is 1.85% greater than the FY2013 actual revenue of \$1.40 million. Projections for FY2014 and FY2015 are based on historical trends from previous years.

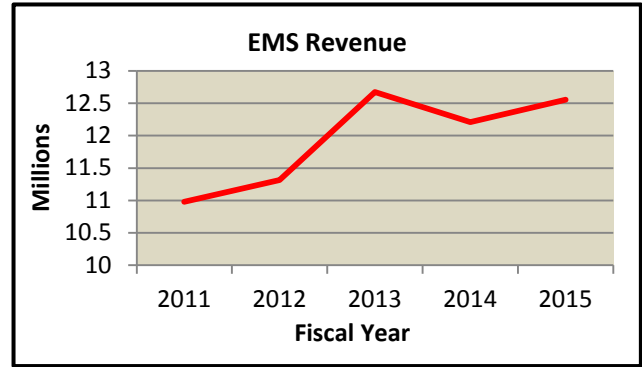
Register of Deeds Revenue

County Office revenue for the Register of Deeds Office is also a major source of revenue for the General Fund. This office experienced a sharp decline in revenue beginning in FY2009 due to the weakened building industry and less property development. However, revenues have started to increase since FY2011. Register of Deeds revenue is projected to be \$3.58 million by FY2014 and \$3.65 million by FY2015.



Emergency Medical Services Revenue

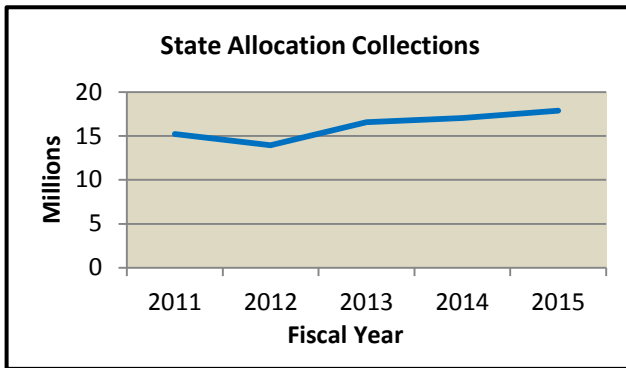
County Office revenue for Emergency Medical Services is projected to be \$12.2 million by FY2014 and \$12.5 million by FY2015. EMS revenue increased substantially in FY2003, due to the County adoption of the national fee schedule, which was an increase from the County’s previous fee schedule. The County also experienced another substantial increase in revenue in FY2005 due to contracting certain billing services with a management and consultant firm. Projections for the future are based on the current fee schedule and billing services.



Intergovernmental Revenue

Intergovernmental revenue includes state-shared revenues and any funds received from other governmental

entities and accounts for 13.58% of General Fund current revenue. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest source is the State Aid to Subdivision, distributed quarterly from the Local Government Fund and funded by a transfer of state general fund revenues. Counties receive 83.278% and municipalities receive 16.722% of the distribution. Greenville County’s portion of the fund decreased substantially in FY2008 due to the economy and its effect on state revenue.



Other Revenue

Other revenue includes interest earnings, rent and fees charged to various entities and accounts for 5.45% of General Fund current revenue. Interest income and cable franchise fees are the major parts of the revenue category.

Other Financing Sources

Interfund transfers from other sources to the General Fund total \$6,565,294 for FY2014 and \$6,595,986 for FY2015. The budget includes transfers from special revenue funds, such as the Road Program, Medical Charities, and Hospitality Tax, and from the workers compensation internal service fund. Other financing sources account for 4.67% of the General Fund revenue.

GENERAL FUND APPROPRIATIONS

Total general fund appropriations for FY2014 are \$138,806,832 (exclusive of \$1,389,077 for interfund transfers). General fund appropriations for FY2015 are \$143,130,310 (exclusive of \$1,683,841 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 FY2014 totals \$113,643,771 and equates to 81.87% of the General Fund budget. Employee benefits account for \$33,125,062 and are included in departmental accounts. The personnel services budget for FY2015 totals \$117,919,708, and equates to 82.39% of the General Fund budget. Employee benefits for FY2015 account for \$34,631,656 of the total personnel services budget.

Operating Expenses and Contractual Charges

General Fund operating expenses for FY2014 total \$21,503,692. Operating expenses for FY2015 total \$21,600,085. Any increases are attributable to the provision for enhancement packages for various departments. General Fund contractual charges for FY2014 total \$3,574,749 and for FY2015 total \$3,583,667.

Capital Outlay

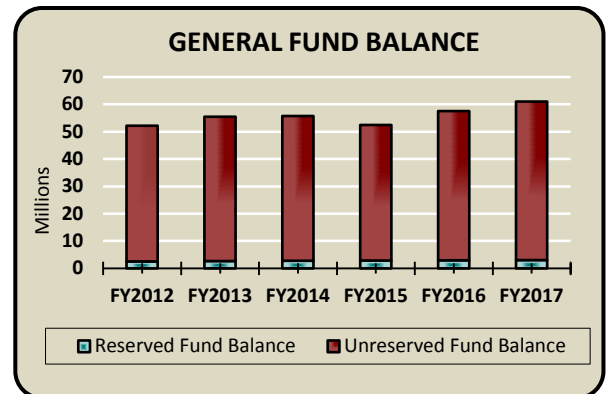
Capital outlay is defined as one-time expenditures exceeding \$5,000 but less than \$100,000 that result in the replacement or addition of a fixed asset. The General Fund capital line item budget totals \$84,620 for FY2014 and \$26,850 for FY2015. These approved capital items will have no direct impact 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 budget.

Other Financing Uses

Interfund transfers from the General Fund to other funds total \$1,389,077 for FY2014 and \$1,683,841 for FY2015. Transfers to other funds include funds for matching grants and a portion of debt service payments for capital leases. In accordance with the County’s Financial Policies, general fund transfers have been made only as payments for the intended support of specific programs or services.

FUND BALANCE

The fund balance for the General Fund as of June 30, 2012 was \$52,219,067. The fund balance (unaudited) as of June 30, 2013 is \$55,507,439. As of June 30, 2014, the fund balance for the General Fund is projected at \$55,771,575 with an unassigned fund balance of \$52,962,374. As of June 30, 2015, the fund balance for the General Fund is projected at \$55,780,556 with an unassigned fund balance of \$52,884,093.



COMPREHENSIVE LONG TERM FINANCIAL FORECAST

The County, as part of its business plan, uses a variety of efforts, such as streamlining and cost-benefit analysis of services and programs in an effort to increase its fund balance for future use, thereby, eliminating the need for a tax increase. The intent of this financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves in revenue declines. The County will maintain its not tax increase pledge through the biennium. Currently, the projections for the General Fund continue to show strong balances. The County is committed to maintaining fund balance at a level above 25% of current operating revenue in accordance with its financial policies. The chart on the following page shows the multi-year projection for the General Fund.

GENERAL FUND PROJECTION

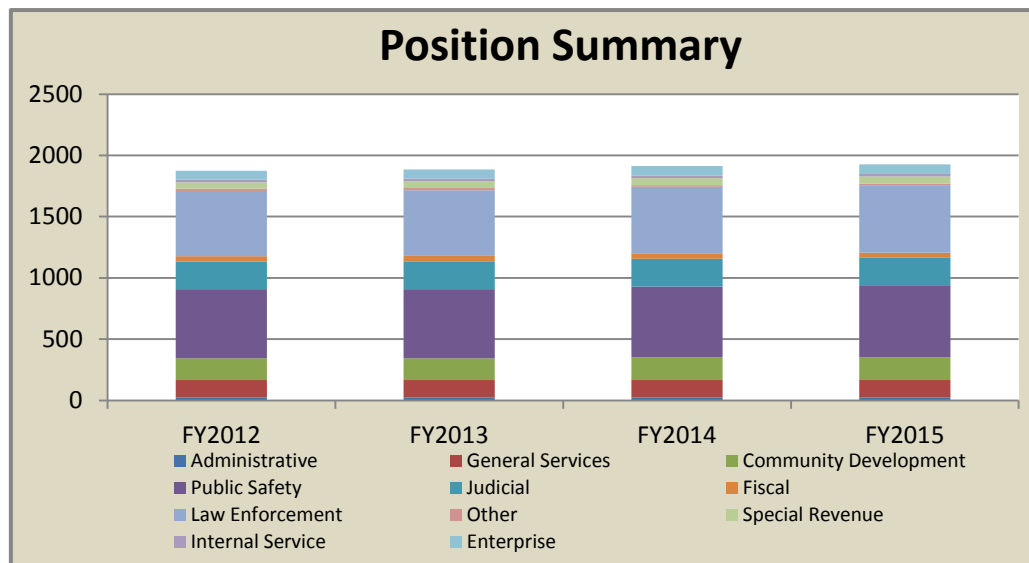
	FY2011 ACTUAL	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET	FY2016 PROJECTED	FY2017 PROJECTED
BEGINNING FUND BALANCE	\$ 49,182,443	\$ 50,435,661	\$ 52,219,067	\$ 55,507,439	\$ 55,771,575	\$ 55,780,556	\$ 57,574,987
REVENUES							
Property Tax	\$ 74,449,897	\$ 74,309,129	\$ 77,182,912	\$ 78,226,747	\$ 80,573,549	\$ 83,892,728	\$ 86,409,510
County Office Revenue	25,600,730	25,909,041	28,131,852	28,068,022	28,719,495	29,614,580	30,503,017
Intergovernmental	16,885,715	16,875,103	19,392,129	19,944,124	21,016,943	21,227,112	21,439,384
Other	5,442,950	6,499,106	5,464,935	7,655,858	7,917,159	8,075,502	8,237,012
Total Revenues	\$ 122,379,292	\$ 123,592,379	\$ 130,171,828	\$ 133,894,751	\$ 138,227,146	\$ 142,809,922	\$ 146,588,923
OTHER FINANCING SOURCES							
Transfers In from Other Funds	7,271,191	4,505,669	4,534,602	6,565,294	6,595,986	5,927,906	5,960,464
TOTAL REVENUE AND SOURCES	\$ 129,650,483	\$ 128,098,048	\$ 134,706,430	\$ 140,460,045	\$ 144,823,132	\$ 148,737,828	\$ 152,549,387
TOTAL RESOURCES	\$ 178,832,926	\$ 178,533,709	\$ 186,925,497	\$ 195,967,484	\$ 200,594,707	\$ 204,518,385	\$ 210,124,374
EXPENDITURES							
Salaries	\$ 72,723,811	\$ 74,119,980	\$ 77,481,036	\$ 80,518,709	\$ 83,288,052	\$ 84,953,813	\$ 86,652,889
Benefits	27,926,501	28,635,172	30,102,074	33,125,062	34,631,656	35,494,781	36,176,220
Operating	19,181,248	19,679,599	20,020,216	21,503,692	21,600,085	21,500,000	21,500,000
Contractual	3,263,285	3,298,748	3,333,638	3,574,749	3,583,667	3,300,000	3,300,000
Capital	213,458	213,182	109,670	84,620	26,850	12,000	12,000
TOTAL EXPENDITURES	\$ 123,308,303	\$ 125,946,680	\$ 131,046,634	\$ 138,806,832	\$ 143,130,310	\$ 145,260,594	\$ 147,641,109
OTHER FINANCING SOURCES/USES							
Transfers Out to Other Funds	5,088,962	367,961	371,424	1,389,077	1,683,841	1,682,803	1,421,696
Debt Service (Capital Leases)	-	202,500	283,045	1,189,077	1,483,841	1,482,803	1,221,696
Special Revenue (Home Incar)	-	-	-	-	-	-	-
Special Revenue (Grants)	88,962	165,461	88,379	200,000	200,000	200,000	200,000
Capital Projects	5,000,000	-	-	-	-	-	-
EXCESS/(DEFICIT)	\$ 1,253,218	\$ 1,783,406	\$ 3,288,372	\$ 264,136	\$ 8,981	\$ 1,794,431	\$ 3,486,582
ENDING FUND BALANCE	\$ 50,435,661	\$ 52,219,067	\$ 55,507,439	\$ 55,771,575	\$ 55,780,556	\$ 57,574,987	\$ 61,061,569
ASSIGNED FUND BALANCE							
Contingency per Financial Policies	\$ 2,593,010	\$ 2,561,961	\$ 2,694,129	\$ 2,809,201	\$ 2,896,463	\$ 2,974,757	\$ 3,050,988
TOTAL ASSIGNED FUND BALANCE	\$ 2,593,010	\$ 2,561,961	\$ 2,694,129	\$ 2,809,201	\$ 2,896,463	\$ 2,974,757	\$ 3,050,988
TOTAL UNASSIGNED FUND BALANCE	\$ 47,842,651	\$ 49,657,106	\$ 52,813,310	\$ 52,962,374	\$ 52,884,093	\$ 54,600,230	\$ 58,010,581

FY2013 actual expenditures are unaudited as of the printing date of this document.

POSITION SUMMARY

The biennium budget includes funding for 1757.96 full-time equivalent positions for FY2014 and 1770.96 positions for FY2015 for the General Fund. A total of 1914.21 (FY2014) and 1927.21 (FY2015) positions have been included for all funds. A net total of 29.97 positions have been added for FY2014 and 13.00 positions for FY2015. These additions include positions in Law Enforcement Services, Public Safety and Community Development and Planning areas. The following charts display the number of full-time equivalent positions by departments.

DEPARTMENT	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET
GENERAL FUND				
ADMINISTRATIVE SERVICES	25.00	25.00	25.00	25.00
GENERAL SERVICES	141.77	141.77	141.90	141.90
COMMUNITY DEVELOPMENT AND PLANNING	178.60	178.60	186.30	186.30
PUBLIC SAFETY	564.00	564.00	575.00	580.00
ELECTED&APPOINTED OFFICIALS /JUDICIAL	224.15	227.15	228.15	230.15
ELECTED&APPOINTED OFFICIALS/ FISCAL	43.96	43.96	43.96	43.96
ELECTED&APPOINTED OFFICIALS/LAW ENFORCEMENT	532.05	535.05	542.55	548.55
OTHER SERVICES	17.71	18.46	15.10	15.10
TOTAL GENERAL FUND	1,727.24	1,733.99	1,757.96	1,770.96
SPECIAL REVENUE FUND				
CHARITY HOSPITALIZATION	36.25	37.25	37.25	37.25
E911	7.00	7.00	7.00	7.00
PARKS RECREATION AND TOURISM				
VICTIM WITNESS	11.00	11.00	12.00	12.00
TOTAL SPECIAL REVENUE FUNDS (BUDGET)	54.25	55.25	56.25	56.25
INTERNAL SERVICE FUNDS				
FLEET MANAGEMENT	20.00	20.00	20.00	20.00
TOTAL INTERNAL SERVICE FUNDS	20.00	20.00	20.00	20.00
ENTERPRISE FUNDS				
ENTERPRISE FUND/LAND DEVELOPMENT	19.00	19.00	21.00	21.00
ENTERPRISE FUND/FLOODPLAIN MANAGEMENT	7.00	8.00	8.00	8.00
ENTERPRISE FUND/SOIL AND WATER	4.00	4.00	4.00	4.00
ENTERPRISE FUND/SOLID WASTE	44.00	44.00	47.00	47.00
TOTAL ENTERPRISE FUNDS	74.00	75.00	80.00	80.00
TOTAL ALL FUNDS	1,875.49	1,884.24	1,914.21	1,927.21



SPECIAL REVENUE FUNDS

The Special Revenue Funds in this budget document include Accommodations Tax; E-911; Hospitality Tax; Infrastructure Bank; Medical Charities; Road Paving; Parks, Recreation and Tourism; 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				
	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET
Financial Sources				
Property Taxes	\$ 10,533,388	\$ 10,360,475	\$ 11,234,002	\$ 11,396,063
County Offices	-	-	-	-
Intergovernmental	2,240,589	2,864,490	2,375,556	2,382,885
Other	14,868,607	14,916,126	14,662,251	14,722,574
Total Estimated Financial Sources*	\$ 27,642,584	\$ 28,141,091	\$ 28,271,809	\$ 28,501,522
Expenditures				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	1,797,784	1,818,324	1,347,876	1,347,876
Community Development and Planning	3,749,714	2,282,311	5,565,248	5,658,299
Public Safety	4,498,500	4,439,563	4,749,739	4,828,379
Judicial Services	567,545	552,789	635,273	655,390
Fiscal Services	-	-	-	-
Law Enforcement Services	1,698,869	1,755,407	2,038,660	1,854,536
Boards, Commissions & Others	776,960	622,968	732,856	740,185
Capital Outlay	7,815,729	4,159,483	-	-
Interest and Fiscal Charges	-	-	-	-
Principal Retirement	-	-	-	-
Total Expenditures	\$ 20,905,101	\$ 15,630,845	\$ 15,069,652	\$ 15,084,665
Excess (deficiency) of revenues over (under) expenditures	\$ 6,737,484	\$ 12,510,245	\$ 13,202,157	\$ 13,416,857
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Proceeds	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-
Other Transfers *	-	-	-	-
Transfers	(11,813,141)	(10,516,438)	(11,721,893)	(11,786,146)
Total Other Sources (Uses)	\$ (11,813,141)	\$ (10,516,438)	\$ (11,721,893)	\$ (11,786,146)
Net Increase (Decrease) in Fund Balance	\$ (5,075,658)	\$ 1,993,807	\$ 1,480,264	\$ 1,630,711
Fund Balance July 1	\$ 16,611,795	\$ 11,536,138	\$ 13,529,945	\$ 15,010,209
Fund Balance - June 30	\$ 11,536,138	\$ 13,529,945	\$ 15,010,209	\$ 16,640,920

Parks, Recreation, and Tourism Department totals not included in this chart.

FY2013 actual expenditures are unaudited as of the printing date of this document.

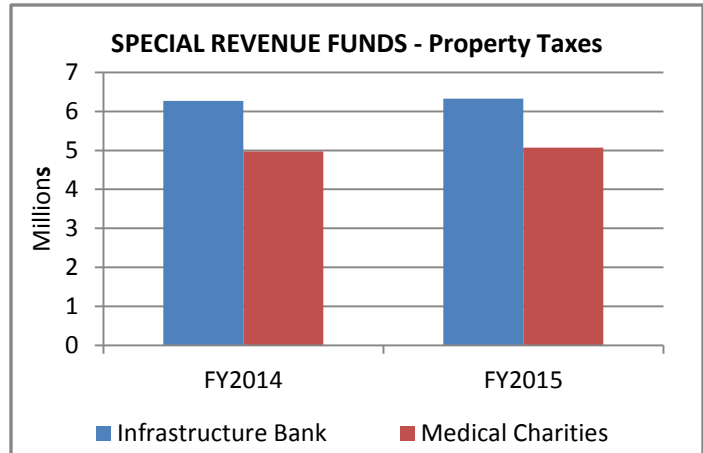
SPECIAL REVENUE FUNDS – REVENUE

Revenues for the selected special revenue funds presented in this document are projected to be \$28,271,809 for FY2014 and \$28,501,522 for FY2015. Revenue comes from three major categories: property taxes, intergovernmental revenue, and other.

Property Taxes

The majority of taxes for the Selected Special Revenue Funds come from the property tax category, which comprises both property taxes and fees collected through property tax bills. Property taxes will provide 39.74% of revenue for Special Revenue Funds - \$11,234,002 for FY2014 and \$11,396,063 for FY2015. The following Special Revenue Funds derive a portion of their revenue from property taxes:

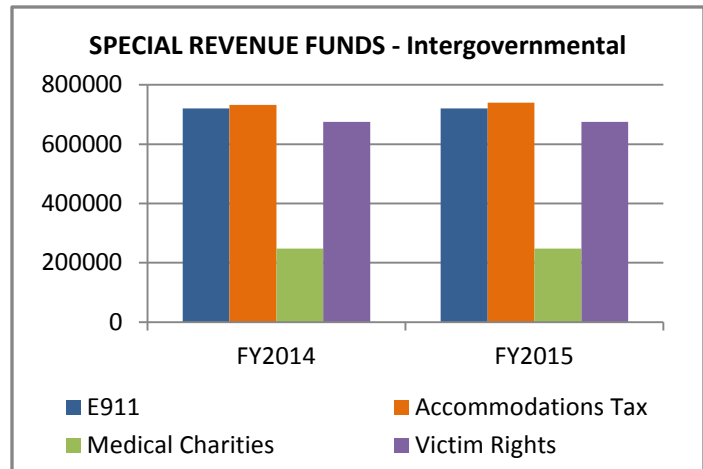
- Property taxes provide 98.89% of Infrastructure Bank revenue. Infrastructure bank revenues are derived from fee-in-lieu-tax payments made by companies as a result of transactions between the County and new industry.
- Property taxes provide 94.71% of Medical Charities revenue. This revenue is derived from 2.4 mills levied on all taxable property for the purpose of the Charity Hospitalization Fund.



Intergovernmental Revenues

Intergovernmental revenues for the Selected Special Revenue Funds will be \$2,375,556 for FY2014 and \$2,382,885 for FY2015. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:

- Intergovernmental revenues comprise 30.64% of E911 revenue, which comes from the State of South Carolina.
- Intergovernmental revenues for Medical Charities (4.72%) is the portion of state-shared revenue allocated to the Medical Charities Division.
- Intergovernmental revenue provides 100% of Victim’s Rights revenue. The revenues for the Victim Rights Funds comes from the State of South Carolina for the exclusive funding of victim services, provided for by state law.
- Intergovernmental revenue provides 100% of Accommodations Tax revenue. This revenue is derived from a 2% tax on motel/hotel room rentals. These monies are collected by the State and remitted on a quarterly basis to the municipality or county in which it was collected.

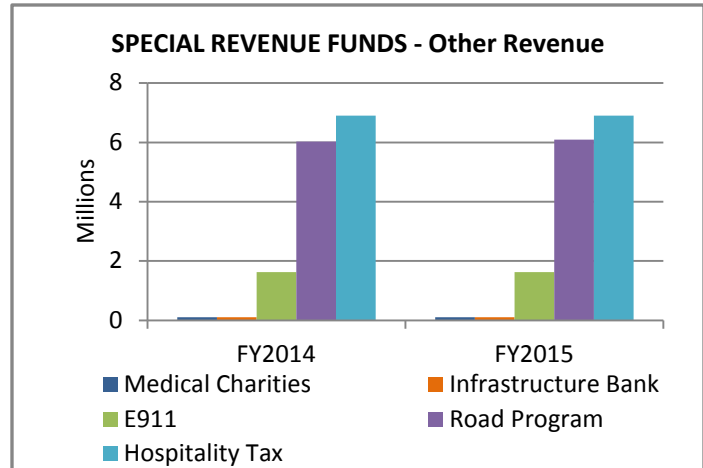


Other Revenue

The Other Revenue category for the selected Special Revenue Funds comprises 51.86% of total revenue.

- This source comprises 100% of the Road Program revenue. This revenue is derived from the road maintenance fee that is charged to the owners of every vehicle required to be registered and licensed in Greenville County by the South Carolina Department of Revenue.

- This source provides 69.36% of E911 revenue, which comes from a tariff placed on the phone lines of Greenville residents and businesses for the support and operations of the local E-911 office.
- This source provides 100% of Hospitality Tax revenue. Greenville County charges a hospitality tax to all establishments which sell prepared meals and beverages located in the unincorporated areas of Greenville County.
- This source also provides for 0.57% of Medical Charities revenue and 1.11% 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 \$15,069,652 for FY2014 and \$15,084,665 for FY2015. 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

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

Sources

- A total of \$3.5 million in both years of the biennium as a transfer from the Infrastructure Bank Special Revenue Fund will be used for the Road Program Special Revenue Fund.

Uses

- There will be a transfer in both years of the biennium from the Hospitality Tax Special Revenue Fund to the General Fund to fund a portion of public safety related expenditures in accordance with the hospitality tax ordinance. These transfers will be in the amount of \$1,565,294 in FY2014 and \$1,595,986 in FY2015.
- There will also be a transfer from the Hospitality Tax Special Revenue Fund to Debt Service in the amount of \$3,890,775 in FY2014 and \$3,896,375 in FY2015.
- A total of \$3.5 million in both years of the biennium will be transferred from the Road Program Special Revenue Fund to the General Fund to fund a portion of public works related expenditures and capital projects.
- From the Infrastructure Bank Special Revenue Fund, there will be a transfer of \$2,265,824 in FY2014 and \$2,293,785 in FY2015 to the Debt Service Fund to assist with debt payments on bond issues for road paving.
- Additionally, the Infrastructure Bank Special Revenue Fund will transfer \$3.5 million to the Road Program Special Revenue Fund.
- The Medical Charities Special Revenue Fund will transfer funds to the General Fund in both years of the biennium in the amount of \$500,000 for each year.

DEBT SERVICE FUND

The Debt Service Fund reports current financial resources restructured for the payment of principal and interest for long-term debt. The following chart shows the estimated financial sources and uses for the Debt Service Fund. A more detailed explanation of the Debt Service Fund is presented in the Debt Service Fund Section of this

COUNTY OF GREENVILLE DEBT SERVICE FUND				
	FY2012 ACTUAL	FY2013 ACTUAL	FY2014 BUDGET	FY2015 BUDGET
Financial Sources				
Property Taxes	\$ 4,784,368	4,992,805	\$ 4,944,120	\$ 4,991,286
County Offices	-	-	-	-
Intergovernmental	6,314,057	6,403,706	6,118,998	6,125,741
Other	9,324	2,855	8,150	8,150
Total Estimated Financial Sources	\$ 11,107,750	\$ 11,399,366	\$ 11,071,268	\$ 11,125,177
Expenditures				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Community Development and Planning	-	-	-	-
Public Safety	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	13,762,571	12,029,981	13,038,711	13,650,478
Interest and Fiscal Charges	6,866,170	6,126,556	4,963,004	4,583,294
Pass Through Funding - Gvl Tech	5,615,000	-	-	-
	\$ 26,243,741	\$ 18,156,537	\$ 18,001,715	\$ 18,233,772
Excess (deficiency) of revenues over(under) expenditures	\$ (15,135,991)	\$ (6,757,171)	\$ (6,930,447)	\$ (7,108,595)
Other Financing Sources and Uses				
Sale of Property	-	-	-	-
Capital Lease Issuance	-	-	-	-
Bonded Issuances/Premiums/Discounts	5,975,992	169,870	-	-
Transfers	7,796,549	6,595,179	7,345,676	7,674,001
Total Other Sources (Uses)	\$ 13,772,541	\$ 6,765,049	\$ 7,345,676	\$ 7,674,001
Net Increase (Decrease) in Fund Balance	\$ (1,363,450)	\$ 7,878	\$ 415,229	\$ 565,406
Fund Balance July 1	\$ 1,450,441	\$ 86,991	\$ 94,869	\$ 510,098
Fund Balance June 30	\$ 86,991	\$ 94,869	\$ 510,098	\$ 1,075,504

FY2013 actual expenditures are unaudited as of the printing date of this document. document.

CAPITAL PROJECTS FUND

The FY2014-FY2018 Capital Improvement Plan projects total \$119.388 million. The FY2014 Capital Improvement Program budget totals \$17.345 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 FY2014, the Capital Projects Fund totals \$10.370 million. The remaining \$6.98 million is financed by the County's two enterprise funds: solid waste and stormwater. The FY2015 Capital Improvement Program budget totals \$42.743 million. Of this total, \$35.827 is reported through the Capital Projects Fund. The remaining \$6.92 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

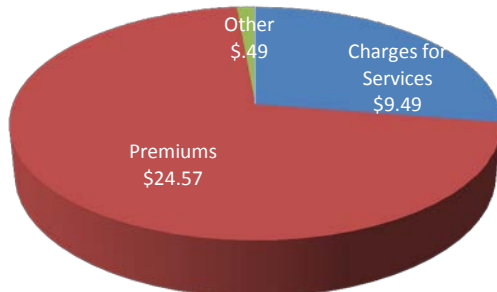
The following graphs and charts present a summary of the County’s Proprietary funds, including revenue sources and expenditure types on a comparative basis. The Proprietary Funds of the County include the Internal Service Funds and Enterprise Funds.

PROPRIETARY FUNDS – INTERNAL SERVICE FUNDS FY2012-FY2015 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

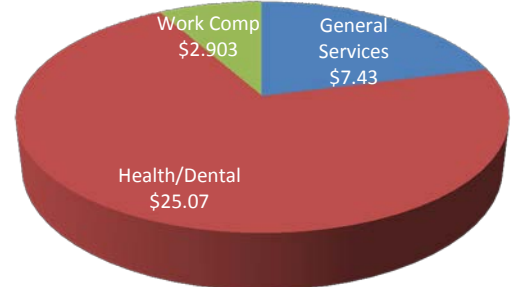
	FLEET MANAGEMENT				HEALTH INSURANCE			
	FY2012	FY2013	FY2014	FY2015	FY2012	FY2013	FY2014	FY2015
Financial Sources								
Charges for Services	\$ 7,636,795	\$ 7,446,411	\$ 7,458,500	\$ 7,478,500	\$ -	\$ -	\$ -	\$ -
Premiums					22,655,845	23,198,975	24,572,295	25,498,853
Other	1,405	3,492	1,200	1,200	641,638	956,588	185,000	185,000
Total Estimated Financial Sources	\$ 7,638,200	\$ 7,449,904	\$ 7,459,700	\$ 7,479,700	\$ 23,297,484	\$ 24,155,563	\$ 24,757,295	\$ 25,683,853
Expenses								
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	7,544,312	7,669,352	7,430,331	7,471,465	-	-	-	-
Community Development & Planning	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-	-
Boards, Commissions & Others	-	-	-	-	-	-	-	-
Workers Compensation	-	-	-	-	-	-	-	-
Health and Dental	-	-	-	-	27,023,690	26,065,343	25,074,314	25,417,487
	\$ 7,544,312	\$ 7,669,352	\$ 7,430,331	\$ 7,471,465	\$ 27,023,690	\$ 26,065,343	\$ 25,074,314	\$ 25,417,487
Excess(deficiency) of revenues over(under) expenses	\$ 93,888	\$ (219,448)	\$ 29,369	\$ 8,235	\$ (3,726,206)	\$ (1,909,780)	\$ (317,019)	\$ 266,366
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	\$ 93,888	\$ (219,448)	\$ 29,369	\$ 8,235	\$ (3,726,206)	\$ (1,909,780)	\$ (317,019)	\$ 266,366
Fund Balance - Beginning	\$ 973,470	\$ 1,067,358	\$ 847,909	\$ 877,278	\$ 16,205,239	\$ 12,479,033	\$ 10,569,253	\$ 10,252,234
Fund Balance - Ending	\$ 1,067,358	\$ 847,909	\$ 877,278	\$ 885,513	\$ 12,479,033	\$ 10,569,253	\$ 10,252,234	\$ 10,518,600

FY2013 actual expenditures are unaudited as of the printing date of this document.

**FY2014 Estimated Financial Sources
Internal Service Funds
\$34.565 Million**

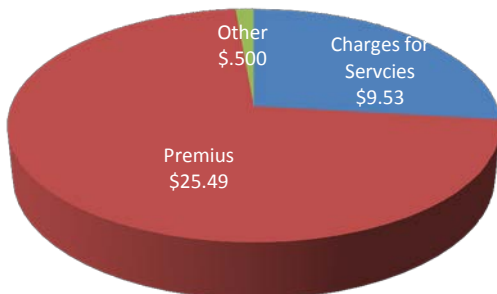


**FY2014 Estimated Expenditures
Internal Service Funds
\$35.408 Million**

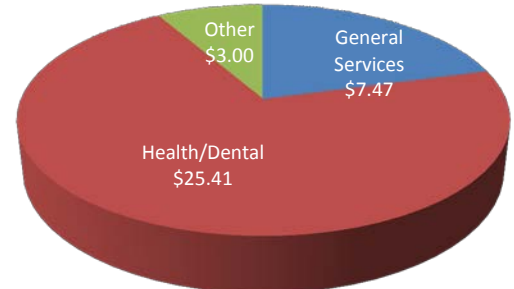


WORKERS COMPENSATION				TOTAL INTERNAL SERVICE FUNDS			
FY2012	FY2013	FY2014	FY2015	FY2012	FY2013	FY2014	FY2015
\$ 2,367,315	\$ 2,035,223	\$ 2,038,180	\$ 2,058,562	\$ 10,004,110	\$ 9,481,634	\$ 9,496,680	\$ 9,537,062
				22,655,845	23,198,975	24,572,295	25,498,853
40,166	437	310,000	316,200	683,208	960,518	496,200	502,400
\$ 2,407,480	\$ 2,035,660	\$ 2,348,180	\$ 2,374,762	\$ 33,343,163	\$ 33,641,126	\$ 34,565,175	\$ 35,538,315
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	7,544,312	7,669,352	7,430,331	7,471,465
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,701,148	1,981,199	1,903,497	2,006,739	1,701,148	1,981,199	1,903,497	2,006,739
				27,023,690	26,065,343	25,074,314	25,417,487
\$ 1,701,148	\$ 1,981,199	\$ 1,903,497	\$ 2,006,739	\$ 36,269,150	\$ 35,715,894	\$ 34,408,142	\$ 34,895,691
\$ 706,332	\$ 54,461	\$ 444,683	\$ 368,023	\$ (2,925,987)	\$ (2,074,767)	\$ 157,033	\$ 642,624
				-	-	-	-
				-	-	-	-
				-	-	-	-
				-	-	-	-
				-	-	-	-
(400,000)	(400,000)	(1,000,000)	(1,000,000)	(400,000)	(400,000)	(1,000,000)	(1,000,000)
(400,000)	(400,000)	(1,000,000)	(1,000,000)	(400,000)	(400,000)	(1,000,000)	(1,000,000)
\$ 306,332	\$ (345,539)	\$ (555,317)	\$ (631,977)	\$ (3,325,987)	\$ (2,474,767)	\$ (842,967)	\$ (357,376)
\$ 2,038,080	\$ 2,344,412	\$ 1,998,873	\$ 1,443,556	\$ 19,216,789	\$ 15,890,802	\$ 13,416,035	\$ 12,573,068
\$ 2,344,412	\$ 1,998,873	\$ 1,443,556	\$ 811,579	\$ 15,890,802	\$ 13,416,035	\$ 12,573,068	\$ 12,215,692

**FY2015 Estimated Financial Sources
Internal Service Funds
\$35.538 Million**



**FY2015 Estimated Expenditures
Internal Service Funds
\$35.895 Million**

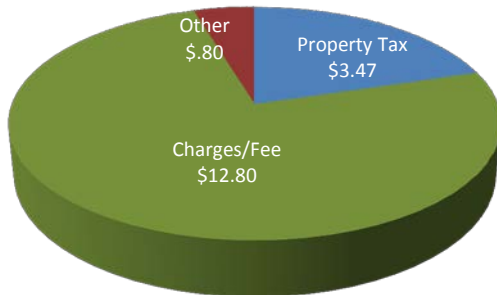


**PROPRIETARY FUNDS – ENTERPRISE SERVICE FUNDS
FY2012-FY2015 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
(FOR BUDGETARY PURPOSES ONLY)**

	SOLID WASTE				STORMWATER			
	FY2012	FY2013	FY2014	FY2015	FY2012	FY2013	FY2014	FY2015
Financial Sources								
Property Taxes	\$ 3,751,660	\$ 4,118,498	\$ 3,471,368	\$ 3,537,682	\$ -	\$ -	\$ -	\$ -
Charges for Services	4,954,131	5,639,499	4,600,000	4,600,000	-	-	-	-
Stormwater Fees	-	-	-	-	7,723,722	7,730,372	8,209,308	8,370,494
Other	211,343	116,468	805,000	805,000	120,505	883	-	-
Total Estimated Financial Sources	\$ 8,917,134	\$ 9,874,465	\$ 8,876,368	\$ 8,942,682	\$ 7,844,227	\$ 7,731,255	\$ 8,209,308	\$ 8,370,494
Expenses								
Administrative Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-	-	-	-	-
Community Development & Planning	6,953,833	6,366,350	10,734,462	7,964,692	6,471,342	6,013,983	11,268,870	11,367,314
Public Safety	-	-	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-	-	-
Fiscal Services	-	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-	-
Boards, Commissions & Others	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
	\$ 6,953,833	\$ 6,366,350	\$ 10,734,462	\$ 7,964,692	\$ 6,471,342	\$ 6,013,983	\$ 11,268,870	\$ 11,367,314
Excess(deficiency) of revenues over(under) expenses	\$ 1,963,301	\$ 3,508,115	\$ (1,858,094)	\$ 977,990	\$ 1,372,885	\$ 1,717,272	\$ (3,059,562)	\$ (2,996,820)
Other Financing Sources and Uses								
Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-	-	-	-	-
State Conservation Loan	-	-	-	-	-	-	-	-
Other Transfers *	-	-	-	-	-	-	-	-
Transfers	-	(2,517)	-	-	-	-	-	-
Total Other Sources (Uses)	\$ -	\$ (2,517)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)in Net Assets	\$ 1,963,301	\$ 3,505,598	\$ (1,858,094)	\$ 977,990	\$ 1,372,885	\$ 1,717,272	\$ (3,059,562)	\$ (2,996,820)
Fund Net Assets - Beginning	\$ (357,015)	\$ 1,606,286	\$ 5,111,884	\$ 3,253,790	\$ 15,324,232	\$ 16,697,117	\$ 18,414,389	\$ 15,354,827
Fund Net Assets - Ending	\$ 1,606,286	\$ 5,111,884	\$ 3,253,790	\$ 4,231,780	\$ 16,697,117	\$ 18,414,389	\$ 15,354,827	\$ 12,358,007

FY2013 actual expenditures are unaudited as of the printing date of this document.

**FY2014 Estimated Financial Sources
Enterprise Funds
\$17.085 Million**

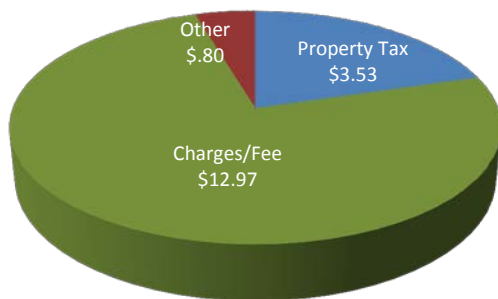


**FY2014 Estimated Expenditures
Enterprise Funds
\$22.003 Million**



TOTAL ENTERPRISE FUNDS			
FY2012	FY2013	FY2014	FY2015
\$ 3,751,660	\$ 4,118,498	\$ 3,471,368	\$ 3,537,682
4,954,131	5,639,499	4,600,000	4,600,000
7,723,722	7,730,372	8,209,308	8,370,494
331,848	117,351	805,000	805,000
\$ 16,761,361	\$ 17,605,720	\$ 17,085,676	\$ 17,313,176
\$ -	\$ -	\$ -	\$ -
-	-	-	-
13,425,175	12,380,333	22,003,332	19,332,006
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ 13,425,175	\$ 12,380,333	\$ 22,003,332	\$ 19,332,006
\$ 3,336,186	\$ 5,225,387	\$ (4,917,656)	\$ (2,018,830)
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	(2,517)	-	-
\$ -	\$ (2,517)	\$ -	\$ -
\$ 3,336,186	\$ 5,222,870	\$ (4,917,656)	\$ (2,018,830)
\$ 14,967,217	\$ 18,303,403	\$ 23,526,273	\$ 18,608,617
\$ 18,303,403	\$ 23,526,273	\$ 18,608,617	\$ 16,589,787

**FY2015 Estimated Financial Sources
Enterprise Funds
\$17.313 Million**



**FY2015 Estimated Expenditures
Enterprise Funds
\$19.332 Million**



INTERNAL SERVICE FUNDS

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

Revenues

The FY2014 anticipated internal service fund revenue totals \$34,565,175. The FY2015 anticipated internal service fund revenue is estimated to be \$35,538,315. Revenues are derived from charges for services (Fleet Management) and premiums (Workers Compensation and Health Insurance).

Appropriations

The FY2014 expenditures for the Internal Service Funds total \$35,408,142 (including other financing uses). The FY2015 Internal Service Fund expenditures total \$35,895,691 (including other financing uses).

ENTERPRISE FUNDS

Greenville County has two Enterprise funds: Solid Waste and Stormwater Management. The Stormwater Management Enterprise Fund is comprised of three divisions: Floodplain Management Division, Land Development Division, and the Soil and Water Division.

Revenues

Current revenue for the Solid Waste Enterprise Fund is derived from three major source categories: tipping fees, property tax, and other revenue. Solid Waste revenue is anticipated to be \$8,876,368 in FY2014 and \$8,942,682 in FY2015. Property taxes comprise 39.11% of total Enterprise Fund revenues. The property tax millage for Solid Waste will be 1.8 mills. Revenue for the Stormwater Enterprises Fund is derived from a stormwater fee and is estimated to be \$8,209,308 in FY2015 and \$8,370,494 in FY2015.

Expenditures

Enterprise Fund expenditures for Solid Waste total \$10,734,462 in FY2014 and \$7,964,692 in FY2015. Solid Waste expenditures are classified as: landfill operations, convenience center operations, recycling and post closure activities. Expenditures for the Stormwater Enterprise Fund total \$11,268,870 for FY2014 and \$11,367,314 for FY2015.