COUNTY OF GREENVILLE
BUDGET EXPENDITURE OVERVIEW

<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>GENERAL FUND BUDGET</strong></td>
<td></td>
<td></td>
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<tr>
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<td>13,672,410</td>
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<td>41,322,194</td>
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<td>15,852,516</td>
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<td><strong>SPECIAL REVENUE FUND</strong></td>
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<td>$7,000,000</td>
<td>$8,000,000</td>
<td>$8,000,000</td>
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<td>772,610</td>
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<td>6,700,000</td>
<td>6,900,000</td>
<td>6,900,000</td>
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<td>6,831,072</td>
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<td>4,740,750</td>
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<td>5,328,379</td>
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<td>583,288</td>
<td>635,273</td>
<td>655,390</td>
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<tr>
<td>Victim's Rights</td>
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<td>1,854,536</td>
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<tr>
<td>E-911</td>
<td>583,288</td>
<td>635,273</td>
<td>655,390</td>
<td>655,390</td>
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<td><strong>DEBT SERVICE FUND</strong></td>
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<td>$6,347,232</td>
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<td>1,248,930</td>
<td>1,189,127</td>
<td>1,483,891</td>
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<tr>
<td>Service Charges</td>
<td>1,193,685</td>
<td>1,248,930</td>
<td>1,189,127</td>
<td>1,483,891</td>
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<td><strong>ENTERPRISE FUND</strong></td>
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<td>11,367,314</td>
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<td><strong>TOTAL ENTERPRISE FUND</strong></td>
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<td><strong>TOTAL BUDGET</strong></td>
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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.
The following chart presents a consolidated summary for Fiscal Year 2014 of all funds, including revenue sources and expenditures on a comparative basis.

<table>
<thead>
<tr>
<th>Financial Sources</th>
<th>General Fund</th>
<th>Special Revenue Fund</th>
<th>Debt Service Fund</th>
<th>Capital Projects Fund</th>
<th>Enterprise Funds</th>
<th>Total Budget</th>
<th>Internal Service Funds</th>
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<td>805,000</td>
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<td>Total Estimated Financial Sources</td>
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<td>$4,670,000</td>
<td>$22,003,332</td>
<td>$198,551,531</td>
<td>$34,408,142</td>
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<td>$2,361,967</td>
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<tr>
<td>General Services</td>
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<td>15,850,557</td>
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<tr>
<td>Judicial Services</td>
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<td>Fiscal Services</td>
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<td>Law Enforcement Services</td>
<td>39,058,042</td>
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<td>1,903,497</td>
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</tr>
<tr>
<td>Health and Dental</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>25,074,314</td>
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<tr>
<td>Capital Outlay</td>
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<td>-</td>
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</tr>
<tr>
<td>Principal Retirement</td>
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<td>13,038,711</td>
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<tr>
<td>Interest and Fiscal Charges</td>
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<td>4,963,004</td>
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<tr>
<td>Total Other Sources (Uses)</td>
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<td>$15,069,652</td>
<td>$18,001,715</td>
<td>$4,670,000</td>
<td>$22,003,332</td>
<td>$198,551,531</td>
<td>$34,408,142</td>
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<tr>
<td>Excess (deficiency) of revenues over (under) expenditures</td>
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<td>$13,202,157</td>
<td>($6,930,447)</td>
<td>($4,670,000)</td>
<td>($22,027,027)</td>
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</tbody>
</table>

Other Financing Sources and Uses
- Sale of Property
- Capital Lease Issuance
- Bonded Sale/Debt Security issuance
- Adjustment to Post Closure
- Other Transfers *

Transfers
5,176,217 (11,721,893) 7,345,676

Total Other Sources (Uses) $5,176,217 (11,721,893) 7,345,676 3,200,000 - 800,000

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 June 30 $55,771,575 $15,010,209 $510,098 5,241,707 18,608,617 95,142,206 12,573,068

County of Greenville
Budget Document

Fiscal Years 2014 and 2015

38
The following charge presents a consolidate summary for Fiscal Year 2015 of all funds, including revenue sources and expenditures on a comparative basis.

### CONSOLIDATED FUND SUMMARY
#### FISCAL YEAR 2015

<table>
<thead>
<tr>
<th>Financial Sources</th>
<th>General Fund</th>
<th>Special Revenue Fund</th>
<th>Debt Service Fund</th>
<th>Capital Projects Fund</th>
<th>Enterprise Funds</th>
<th>Total Budget</th>
<th>Internal Service Funds</th>
</tr>
</thead>
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<tr>
<td>Property Taxes</td>
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<td>-</td>
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<td>$4,600,000</td>
<td>$4,600,000</td>
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<tr>
<td>Premiums</td>
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<td>-</td>
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<td>-</td>
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<tr>
<td>Capital Projects Reserve</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Stormwater Fees</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<td>Other</td>
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<table>
<thead>
<tr>
<th>Expenditures</th>
<th>General Services</th>
<th>Community Development &amp; Planning</th>
<th>Public Safety</th>
<th>Judicial Services</th>
<th>Fiscal Services</th>
<th>Law Enforcement Services</th>
<th>Boards, Commissions &amp; Others</th>
<th>Workers Compensation</th>
<th>Health and Dental</th>
<th>Capital Outlay</th>
<th>Principal Retirement</th>
<th>Interest and Fiscal Charges</th>
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<tr>
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<td>-</td>
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<td>4,583,294</td>
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<tr>
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<tr>
<td>Boards, Commissions &amp; Others</td>
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<td>$31,327,000</td>
<td>$19,332,006</td>
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| 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)

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### Expenditures

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### Budget Summary

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<th>$177.273 Million</th>
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FY2014 Estimated Financial Sources
Governmental Funds
$177.273 Million

FY2014 Estimated Expenditures
Governmental Funds
$176.548 Million

Fiscal Years 2014 and 2015
**GREENVILLE COUNTY BUDGET DOCUMENT**

**DEBT SERVICE**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>FY2013</th>
<th>FY2014</th>
<th>FY2015</th>
</tr>
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<tbody>
<tr>
<td>Total</td>
<td>$4,992,805</td>
<td>$4,944,120</td>
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**CAPITAL PROJECTS**

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<tr>
<th>Fiscal Year</th>
<th>FY2012</th>
<th>FY2013</th>
<th>FY2014</th>
<th>FY2015</th>
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<tbody>
<tr>
<td>Total</td>
<td>$2,036,376</td>
<td>$274,877</td>
<td>$2,036,376</td>
<td>$274,877</td>
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**TOTAL ALL FUNDS**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>FY2012</th>
<th>FY2013</th>
<th>FY2014</th>
<th>FY2015</th>
</tr>
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<tbody>
<tr>
<td>Total</td>
<td>$25,429,749</td>
<td>$28,660,325</td>
<td>$28,438,678</td>
<td>$29,525,569</td>
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</tbody>
</table>

**FY2015 Estimated Financial Sources**

Governmental Funds

$210.653 Million

**FY2015 Estimated Expenditures**

Governmental Funds

$207.775 Million

**Fiscal Years 2014 and 2015**

**Intergov’t.**

$29.52

**Property Tax**

$96.96

**Other**

$55.44

**County Office**

$28.71

**Judicial**

$18.06

**Law Enforcement**

$42.54

**Public Safety**

$46.15

**Comm Develop**

$54.16

**Debt Service**

$18.23

**General Govt.**

$28.61

**Develop**

$54.16

**Other**

$55.44

**Property Tax**

$96.96

**Intergov’t.**

$29.52

**County Office**

$28.71

**Judicial**

$18.06

**Law Enforcement**

$42.54

**Public Safety**

$46.15

**Comm Develop**

$54.16

**Debt Service**

$18.23

**General Govt.**

$28.61
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 Revenue**

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 Revenue**

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

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

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>BEGINNING FUND BALANCE</strong></td>
<td>$49,182,443</td>
<td>$50,435,661</td>
<td>$52,219,067</td>
<td>$55,507,439</td>
<td>$55,771,575</td>
<td>$55,780,556</td>
<td>$57,574,987</td>
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<td><strong>REVENUES</strong></td>
<td></td>
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<tr>
<td>Property Tax</td>
<td>$74,449,897</td>
<td>$74,309,129</td>
<td>$77,182,912</td>
<td>$78,226,747</td>
<td>$80,573,549</td>
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<td>$86,409,510</td>
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<td>County Office Revenue</td>
<td>$25,600,730</td>
<td>$25,909,041</td>
<td>$28,131,852</td>
<td>$28,068,022</td>
<td>$28,719,495</td>
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<td>$30,503,017</td>
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<td>Intergovernmental</td>
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<td>Other</td>
<td>$5,442,950</td>
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<td>$5,446,935</td>
<td>$6,641,858</td>
<td>$8,075,502</td>
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<td>$122,379,292</td>
<td>$123,592,379</td>
<td>$130,171,828</td>
<td>$133,894,751</td>
<td>$138,227,146</td>
<td>$142,809,922</td>
<td>$146,588,923</td>
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<td><strong>OTHER FINANCING SOURCES</strong></td>
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<tr>
<td>Transfers In from Other Funds</td>
<td>$7,271,191</td>
<td>$4,505,669</td>
<td>$4,534,602</td>
<td>$6,565,294</td>
<td>$6,595,886</td>
<td>$5,927,906</td>
<td>$5,960,464</td>
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<tr>
<td><strong>TOTAL REVENUE AND SOURCES</strong></td>
<td>$129,650,483</td>
<td>$128,098,048</td>
<td>$134,706,430</td>
<td>$140,460,045</td>
<td>$144,823,132</td>
<td>$148,737,828</td>
<td>$152,549,387</td>
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<td><strong>TOTAL RESOURCES</strong></td>
<td>$178,832,926</td>
<td>$178,533,709</td>
<td>$186,925,497</td>
<td>$195,967,484</td>
<td>$200,594,707</td>
<td>$204,518,385</td>
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<td><strong>EXPENDITURES</strong></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>Salaries</td>
<td>$72,723,811</td>
<td>$74,119,980</td>
<td>$77,481,036</td>
<td>$80,518,709</td>
<td>$83,288,052</td>
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<td>Benefits</td>
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<td>28,635,172</td>
<td>30,102,074</td>
<td>33,125,062</td>
<td>34,631,656</td>
<td>35,494,781</td>
<td>36,176,220</td>
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<td>Operating</td>
<td>19,181,248</td>
<td>19,679,599</td>
<td>20,020,216</td>
<td>21,503,692</td>
<td>21,600,085</td>
<td>21,500,000</td>
<td>21,500,000</td>
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<td>Contractual</td>
<td>3,263,285</td>
<td>3,298,748</td>
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<td>3,574,749</td>
<td>3,583,667</td>
<td>3,300,000</td>
<td>3,300,000</td>
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<td>Capital</td>
<td>213,458</td>
<td>213,182</td>
<td>109,740</td>
<td>84,620</td>
<td>26,850</td>
<td>12,000</td>
<td>12,000</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>$123,308,303</td>
<td>$125,946,680</td>
<td>$131,046,634</td>
<td>$138,806,832</td>
<td>$143,303,310</td>
<td>$145,260,594</td>
<td>$147,641,109</td>
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<td><strong>OTHER FINANCING SOURCES/USES</strong></td>
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<td>Transfers Out to Other Funds</td>
<td>$5,088,962</td>
<td>$367,961</td>
<td>$371,424</td>
<td>$1,389,077</td>
<td>$1,683,841</td>
<td>$1,682,803</td>
<td>$1,421,696</td>
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<td>Debt Service (Capital Leases)</td>
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<td>$202,500</td>
<td>$283,045</td>
<td>$1,189,077</td>
<td>$1,483,841</td>
<td>$1,482,803</td>
<td>$1,221,696</td>
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<td>Special Revenue (Home Incar)</td>
<td>$88,962</td>
<td>$165,461</td>
<td>$88,379</td>
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<td>$200,000</td>
<td>$200,000</td>
<td>$200,000</td>
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<td>Capital Projects</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td><strong>EXCESS/(DEFICIT)</strong></td>
<td>$1,253,218</td>
<td>$1,783,406</td>
<td>$3,288,172</td>
<td>$264,136</td>
<td>$8,981</td>
<td>$1,794,431</td>
<td>$3,486,582</td>
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<tr>
<td><strong>ENDING FUND BALANCE</strong></td>
<td>$50,435,661</td>
<td>$52,219,067</td>
<td>$55,507,439</td>
<td>$55,771,575</td>
<td>$55,780,556</td>
<td>$57,574,987</td>
<td>$61,063,569</td>
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<td><strong>ASSIGNED FUND BALANCE</strong></td>
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<td>Contingency per Financial Policies</td>
<td>$2,593,010</td>
<td>$2,561,961</td>
<td>$2,694,129</td>
<td>$2,809,201</td>
<td>$2,896,463</td>
<td>$2,974,757</td>
<td>$3,050,988</td>
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<td><strong>TOTAL ASSIGNED FUND BALANCE</strong></td>
<td>$2,593,010</td>
<td>$2,561,961</td>
<td>$2,694,129</td>
<td>$2,809,201</td>
<td>$2,896,463</td>
<td>$2,974,757</td>
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<td><strong>TOTAL UNASSIGNED FUND BALANCE</strong></td>
<td>$47,842,651</td>
<td>$49,657,106</td>
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<td>$52,962,374</td>
<td>$53,884,093</td>
<td>$54,600,230</td>
<td>$58,010,581</td>
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</table>

*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.

<table>
<thead>
<tr>
<th>DEPARTMENT</th>
<th>FY2012 ACTUAL</th>
<th>FY2013 ACTUAL</th>
<th>FY2014 BUDGET</th>
<th>FY2015 BUDGET</th>
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<tbody>
<tr>
<td>GENERAL FUND</td>
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<tr>
<td>ADMINISTRATIVE SERVICES</td>
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<td>GENERAL SERVICES</td>
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<td>141.77</td>
<td>141.90</td>
<td>141.90</td>
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<td>COMMUNITY DEVELOPMENT AND PLANNING</td>
<td>178.60</td>
<td>178.60</td>
<td>186.30</td>
<td>186.30</td>
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<td>PUBLIC SAFETY</td>
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<td>564.00</td>
<td>575.00</td>
<td>580.00</td>
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<tr>
<td>ELECTED &amp; APPOINTED OFFICIALS / JUDICIAL</td>
<td>244.15</td>
<td>227.15</td>
<td>228.15</td>
<td>230.15</td>
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<tr>
<td>ELECTED &amp; APPOINTED OFFICIALS / FISCAL</td>
<td>43.96</td>
<td>43.96</td>
<td>43.96</td>
<td>43.96</td>
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<tr>
<td>ELECTED &amp; APPOINTED OFFICIALS / LAW ENFORCEMENT</td>
<td>532.05</td>
<td>535.05</td>
<td>542.55</td>
<td>548.55</td>
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<tr>
<td>OTHER SERVICES</td>
<td>17.71</td>
<td>18.46</td>
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<td>15.10</td>
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<td>TOTAL GENERAL FUND</td>
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<td>1,757.96</td>
<td>1,770.96</td>
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<td>SPECIAL REVENUE FUND</td>
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<td>CHARITY HOSPITALIZATION</td>
<td>36.25</td>
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<td>37.25</td>
<td>37.25</td>
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<tr>
<td>E911</td>
<td>7.00</td>
<td>7.00</td>
<td>7.00</td>
<td>7.00</td>
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<tr>
<td>PARKS RECREATION AND TOURISM</td>
<td>11.00</td>
<td>11.00</td>
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<td>12.00</td>
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<tr>
<td>VICTIM WITNESS</td>
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<tr>
<td>TOTAL SPECIAL REVENUE FUNDS (BUDGET)</td>
<td>54.25</td>
<td>55.25</td>
<td>56.25</td>
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<td>INTERNAL SERVICE FUNDS</td>
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<tr>
<td>FLEET MANAGEMENT</td>
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<td>20.00</td>
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<td>TOTAL INTERNAL SERVICE FUNDS</td>
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<tr>
<td>ENTERPRISE FUNDS</td>
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<tr>
<td>ENTERPRISE FUND / LAND DEVELOPMENT</td>
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<td>19.00</td>
<td>21.00</td>
<td>21.00</td>
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<td>ENTERPRISE FUND / FLOODPLAIN MANAGEMENT</td>
<td>7.00</td>
<td>8.00</td>
<td>8.00</td>
<td>8.00</td>
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<tr>
<td>ENTERPRISE FUND / SOIL AND WATER</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
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<td>ENTERPRISE FUND / SOLID WASTE</td>
<td>44.00</td>
<td>44.00</td>
<td>47.00</td>
<td>47.00</td>
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<tr>
<td>TOTAL ENTERPRISE FUNDS</td>
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<td>75.00</td>
<td>80.00</td>
<td>80.00</td>
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<tr>
<td>TOTAL ALL FUNDS</td>
<td>1,875.49</td>
<td>1,884.24</td>
<td>1,914.21</td>
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# 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

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<tr>
<th></th>
<th>FY2012 ACTUAL</th>
<th>FY2013 ACTUAL</th>
<th>FY2014 BUDGET</th>
<th>FY2015 BUDGET</th>
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<td>Principal Retirement</td>
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<td>$11,813,141</td>
<td>$(10,516,438)</td>
<td>$(11,721,893)</td>
<td>$(11,786,146)</td>
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<td>Sale of Property</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Capital Lease Proceeds</td>
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<tr>
<td>Bonded Sale/Debt Security issuance</td>
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<td>-</td>
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</tr>
<tr>
<td>Other Transfers *</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Total Other Sources (Uses)</td>
<td>$11,813,141</td>
<td>$(10,516,438)</td>
<td>$(11,721,893)</td>
<td>$(11,786,146)</td>
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<tr>
<td>Net Increase (Decrease) in Fund Balance</td>
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<td>$13,529,945</td>
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</table>

*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 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)

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<td>Administrative Services</td>
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<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
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<tr>
<td>General Services</td>
<td>$7,544,312</td>
<td>$7,669,352</td>
<td>$7,430,331</td>
<td>$7,471,465</td>
<td>$27,023,690</td>
<td>$26,065,343</td>
<td>$25,074,314</td>
<td>$25,417,487</td>
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<tr>
<td>Total Estimated Expenses</td>
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<td>$7,669,352</td>
<td>$7,430,331</td>
<td>$7,471,465</td>
<td>$27,023,690</td>
<td>$26,065,343</td>
<td>$25,074,314</td>
<td>$25,417,487</td>
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<tbody>
<tr>
<td>$93,888</td>
<td>$219,448</td>
<td>$29,369</td>
<td>$8,235</td>
<td>$(3,726,206)</td>
<td>$(1,909,780)</td>
<td>$(317,019)</td>
<td>$266,366</td>
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<tr>
<td>Bonded Sale/Debt Security issuance</td>
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<tbody>
<tr>
<td>$93,888</td>
<td>$219,448</td>
<td>$29,369</td>
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<td>$(1,909,780)</td>
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<td>$266,366</td>
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<tbody>
<tr>
<td>$1,067,358</td>
<td>$847,909</td>
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<td>$885,513</td>
<td>$12,479,033</td>
<td>$10,569,253</td>
<td>$10,252,234</td>
<td>$10,518,600</td>
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* 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

---

**Fleet Management**

**Health Insurance**
<table>
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<tr>
<th>WORKERS COMPENSATION</th>
<th>TOTAL INTERNAL SERVICE FUNDS</th>
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<td>$2,367,315</td>
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<td>40,166</td>
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<td>$2,407,480</td>
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<tr>
<td>7,544,312</td>
<td>7,669,352</td>
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<td>$1,701,148</td>
<td>$1,981,199</td>
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<tr>
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<td>$306,332</td>
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<tr>
<td>$2,344,412</td>
<td>$1,998,873</td>
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</table>

**FY2015 Estimated Financial Sources**

Internal Service Funds
$35.538 Million

- Charges for Services $9.53
- Other $3.00
- Premium $25.49

**FY2015 Estimated Expenditures**

Internal Service Funds
$35.895 Million

- General Services $7.47
- Health/Dental $25.41
## FY2012-FY2015 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES
(FOR BUDGETARY PURPOSES ONLY)

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<thead>
<tr>
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<tbody>
<tr>
<td>Property Taxes</td>
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<tr>
<td>Charges for Services</td>
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<td>4,600,000</td>
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**Total Estimated Financial Sources:**

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<th>STORMWATER</th>
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<tbody>
<tr>
<td>8,917,134</td>
<td>6,953,833</td>
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**Expenses**

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</thead>
<tbody>
<tr>
<td>General Services</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td>Community Development &amp; Planning</td>
<td>6,953,833</td>
<td>6,366,350</td>
<td>10,734,462</td>
<td>7,964,692</td>
<td>11,268,70</td>
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<tr>
<td>Public Safety</td>
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</tbody>
</table>

**Excess(deficiency) of revenues over(under) expenses**:

<table>
<thead>
<tr>
<th>SOLID WASTE</th>
<th>STORMWATER</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,953,833</td>
<td>6,366,350</td>
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</table>

**Other Financing Sources and Uses**

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Capital Lease Issuance</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>Bonded Sale/Debt Security issuance</td>
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<td>-</td>
<td>-</td>
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<tr>
<td>State Conservation Loan</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
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<tr>
<td>Other Transfers +</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<td>-</td>
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<tr>
<td>Transfers</td>
<td>(2,517)</td>
<td>-</td>
<td>-</td>
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**Net Increase (Decrease) in Net Assets**

<table>
<thead>
<tr>
<th>SOLID WASTE</th>
<th>STORMWATER</th>
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<tbody>
<tr>
<td>1,963,301</td>
<td>3,508,115</td>
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</tbody>
</table>

**FY2014 Estimated Financial Sources**

Enterprise Funds

$17.085 Million

- **Property Tax:** $3.47
- **Charges/Fee:** $12.80
- **Other:** $0.80

**FY2014 Estimated Expenditures**

Enterprise Funds

$22.003 Million

- **Community Develop:** $22.00

*FY2013 actual expenditures are unaudited as of the printing date of this document.*
## TOTAL ENTERPRISE FUNDS

<table>
<thead>
<tr>
<th></th>
<th>FY2012</th>
<th>FY2013</th>
<th>FY2014</th>
<th>FY2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges/Fee</td>
<td>$3,537,682</td>
<td>$4,600,000</td>
<td>$8,370,494</td>
<td>$805,000</td>
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<tr>
<td>Property Tax</td>
<td>$3,471,368</td>
<td>$4,600,000</td>
<td>$8,209,308</td>
<td>$805,000</td>
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<tr>
<td>Other</td>
<td>$3,751,660</td>
<td>$5,639,499</td>
<td>$8,209,308</td>
<td>$805,000</td>
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<tr>
<td>Community Develop</td>
<td>$19.33</td>
<td>$19.33</td>
<td>$19.33</td>
<td>$19.33</td>
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<tr>
<td>TOTAL</td>
<td>$17,085,676</td>
<td>$17,085,676</td>
<td>$17,085,676</td>
<td>$17,085,676</td>
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## FY2015 Estimated Financial Sources
**Enterprise Funds**
$17.313 Million

- Property Tax: $3.53
- Charges/Fee: $12.97
- Other: $0.80

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

- Community Develop: $19.33

Fiscal Years 2014 and 2015
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 Enterprise Fund is derived from a stormwater fee and is estimated to be $8,209,308 in FY2015 and $8,370,494 in FY2015.

Expenditures