

OPERATING AND CAPITAL BUDGET FISCAL YEAR 2012 FISCAL YEAR 2013

GREENVILLE COUNTY COUNCIL

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County Administrator

Joseph Kernell
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May 17, 2011

Dear Chairman Kirven and Members of County Council:

I am pleased to present Greenville County's biennium budget for Fiscal Year 2012 and Fiscal Year 2013. This document provides the financial structure for the programs and services which Greenville County government will be undertaking over the next two years. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. This budget is a continuation of the financially sound practices Greenville County government has established and embraced.

BUDGET PROCESS

The two-year budget process will be similar to the process in prior years. Budget workshops are proposed to review the budget with County Council. In order to comply with section 4-9-140 of the State Code, a staggered ordinance adoption process will be followed. As in previous years, the budget ordinances will be reviewed concurrently. First reading is scheduled for May 17, 2011 and second reading for June 7, 2011. The third reading and public hearing for the fiscal year 2012 budget is scheduled for June 21, 2011. The third reading and public hearing for the fiscal year 2013 budget is scheduled for August 2, 2011.

HIGHLIGHTS

- No Tax Increase
- Maintains Triple A bond ratings
- Maintains Adequate Contingency Reserves
- Provides Adequate Compensation and Benefits Package

COUNTY FINANCIAL OVERVIEW

The preparation of the biennium budget was more challenging this year due to the continued condition of the economy on the federal and state level. Most counties in South Carolina continue facing significant budgetary challenges as a result of national and state economies. Although Greenville County is certainly not immune to the resulting fiscal pressure, the County is positioned to deal with the impact of the economic uncertainty because of solid fiscal planning, strong financial management and conservative budgeting during the past several years. Due to the current economic uncertainty, it is imperative to follow our established financial policies and maintain sufficient fund balances which is reflected in the County's General Fund Balance of \$48 million.

Over the last few years, the County has been faced with responding to several revenue issues due to the economic downturn in the country. Fees collected by areas related to property development, such as

building permits, subdivision reviews, and recording of deeds, have stabilized throughout the current fiscal year. Funding for the Local Government Fund, which is used to fund state mandated services continues to decline. The County also faced pressure responding to increases in health care costs; providing reasonable pay to employees; escalating utility costs; and fluctuating fuel costs.

As a result of these issues, the staff has spent many hours reviewing current service levels and budgets, with an emphasis on streamlining governmental services, reducing unnecessary expenses, and realigning resources. In the current year, savings measures have been instituted and operating expenditures have been reduced. Additional efforts to improve efficiency and reduce costs are being reviewed and will be implemented if feasible. Due to the uncertainty of today's economic environment at both the national and state level, Greenville County's budget reflects minimal increases in operating expenditures in the General Fund. The FY2012/FY2013 biennium budget still allows us to provide and meet our current level of services that are of deserved importance to the citizens of Greenville County.

MAJOR BUDGET INITIATIVES

The recommended budget seeks to maintain the Council's priorities:

1. Public Safety: reduce crime; maintain a manageable jail population; reduce EMS response time
2. Infrastructure: reduce traffic congestion; establish a stormwater management system that allows for growth
3. Fiscal Condition: maintain triple A bond ratings; maintain levels in quality of services
4. Public Transit: increase public transportation; provide for transit oriented economic development
5. Economic Development: increase workforce quality; increase number of jobs/high paying jobs
6. Comprehensive Planning: complete the comprehensive plan
7. Diversity in Employment

The budget provides the necessary resources to address the ongoing needs of our citizens and the delivery of public services.

BUDGET IN BRIEF

Greenville County's biennium budget for FY2012 and FY2013 totals \$372,596,160. The FY2012 budget totals \$184,984,380, which is 6.95% less than the current FY2011 budget of \$198,791,430. The FY2013 budget totals \$187,611,780, which is a 1.42% increase from FY2012. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2012 and 2013 with comparison to the last biennium budget. The County's total budget includes the General Fund, selected Special Revenue Funds, Debt Service, and Enterprise Funds.

FUNDS	ADOPTED BUDGET FY2010	ADOPTED BUDGET FY2011	PROPOSED BUDGET FY2012	PROPOSED BUDGET FY2013
GENERAL FUND	\$ 130,569,661	\$ 132,663,396	\$ 128,191,849	\$ 131,646,023
SPECIAL REVENUE	\$ 25,359,914	\$ 25,168,127	\$ 19,860,330	\$ 20,008,960
DEBT SERVICE	\$ 19,839,615	\$ 20,040,184	\$ 19,593,692	\$ 17,178,390
ENTERPRISE	\$ 21,569,478	\$ 20,919,723	\$ 17,338,509	\$ 18,778,407
TOTAL BUDGET	\$ 197,338,668	\$ 198,791,430	\$ 184,984,380	\$ 187,611,780
Percent Change			-6.95%	1.42%

The General Fund operating and capital budget for the two-year period of FY2012 and FY2013 totals \$259,837,872. The General Fund operating budget for FY2012 (including salaries, operating, contractual and capital line items) totals \$128,191,849. This represents a decrease of \$4,471,547 or 3.37% from the FY2011 budget. The General Fund operating budget for FY2013 (including salaries, operating, contractual, and capital line items) totals \$131,646,023. This represents an increase of \$3,454,174 or 2.69% as compared to the FY2012 budget. The increase is attributed to salary increases and funding for additional public safety positions.

Revenue Assumptions

Ad Valorem Taxes- The County's base property valuation is estimated to be \$1.876 billion, reflecting a growth in the base of about 3% over the prior year. In Fiscal Year 2012, one-half mil will be transferred from the COPS debt service fund to the General Obligation debt service fund. This transfer will be accomplished due to reduction in the debt service obligations in the Certificates of Participation. Over 63% of Greenville County's budgeted revenue is derived from local ad valorem property taxes.

Intergovernmental – The proposed budget takes into consideration a \$2.2 million reduction in the Local Government Fund (LGF) in FY2012. This action is in addition to reductions already made by the State in previous fiscal years. Overall, Greenville County's portion of the local government fund has decreased by 42% from FY2008.

Expenditure Highlights

The County's expenditures are divided across several major service areas. The total County budget is projected to decrease by 6.95%, with the General Fund decreasing by 3.37%. Noteworthy changes to expenditures include:

- **Maintenance of Current Operating Expenditures – Goal 3: Fiscal Condition**

As part of the budget development process, staff conducted a line item review of departmental operations and service delivery. Through this review, it was determined that a majority of operating expenditures could be held at current levels for the biennium. In addition, many departments reduced certain line items for the biennium. Increases for fuel, vehicle, and utility costs were included in the budget as these areas have increased substantially throughout the current biennium. Any other increases in operating expenditures are a result of the inclusion of expansion packages for enhanced services.

- **Employee Benefits – Goal 3: Fiscal Condition**

The budget includes funding for health and dental insurance to keep pace with the rising cost of health care. A moderate increase for health and dental insurance rates has been projected for both years of the biennium.

- **Sheriff's Office – Goal 1: Public Safety**

Funding is included in the biennium budget for additional deputy positions. The budget adds three positions for FY2012 and three positions for FY2013 to respond to the increased volume of calls.

- **Emergency Medical Services - Goal 1: Public Safety**

Funding is included in the biennium budget for ten temporary part-time positions to continue with the EMS apprenticeship program. The budget also includes funds for additional medical supplies and compensation for in-paid service training for communications and operations personnel.

- **Stormwater - Goal 2: Infrastructure**

The budget includes funding for neighborhood drainage improvement projects in the amount of \$600,000 in each year of the two year biennium budget. In addition, \$4.7 million has been appropriated in each year for funding flood projects as part of the flood hazard mitigation program. Funding will be provided from the current stormwater utility fee.

- **Road Program - Goal 2: Infrastructure**

In the road program, a total of \$9 million is programmed for the biennium -- \$4.5 million for each year. Funds are included for road paving, sidewalks, bridge replacements, road improvements, and traffic calming. The County's local government revenue sharing program with municipalities is proposed to continue at the current level of \$700,000 annually.

- **Salary Adjustment of 3.0% for Second Year of the Biennium - Goal 3: Fiscal Condition**

The proposed budget anticipates an average 3.0% increase for FY2013. These salary adjustments reflect the County's commitment to pay for performance of our employees, our most valuable resource.

- **Vehicle Replacement - Goal 3: Fiscal Condition**

The budget includes funding to continue vehicle replacements for both fiscal years. A total of \$1,000,000 of vehicles and equipment is scheduled in both years of the biennium utilizing the master lease program.

- **Grants - Goal 3: Fiscal Condition**

Funding for matching grants in the amount of \$200,000 for each of the fiscal years is included in the budget.

- **Economic Development Funding - Goal 5: Economic Development**

The proposed budget includes \$1,933,332 for the biennium to be appropriated for the County's economic development programs. This includes \$175,000 for the Upstate Alliance for the two-year budget. The remaining funds are allocated to the Greenville Area Development Corporation (GADC) for the biennium.

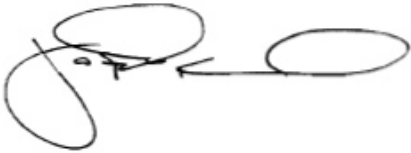
- **Capital Projects - Goal 3: Fiscal Condition**

A total of \$2,688,000 for FY2012 and \$4,204,160 for FY2013 is included in the Capital Improvement Program to support technological enhancements, equipment replacement, and facility improvements.

County of Greenville
Operating and Capital Budget
Fiscal Years 2012 and 2013
Proposal

As we bring to a close yet another budget development process, it has been a pleasure for me to work with the County Council to allocate the public resources in accomplishing the County's goals. Also, it is a privilege serving with the professionals that make up the entire County organization as we strive to provide the level of services needed and desired by our citizens. I sincerely appreciate the commitment of our staff in serving our citizens and conducting the County's business.

Sincerely,

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

Joseph M. Kernell
County Administrator

COUNTY OF GREENVILLE BUDGET HIGHLIGHTS

Greenville County's biennium budget for FY2012 and FY2013 totals \$372,596,160. The FY2012 budget totals \$184,984,380, which is 6.95% less than the FY2011 budget of \$198,791,430. The FY2013 budget totals \$187,611,780, which is a 1.42% increase from FY2012. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2012 and 2013 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 OVERVIEW				
	ADOPTED BUDGET FY2010	ADOPTED BUDGET FY2011	PROPOSED BUDGET FY2011-2012	PROPOSED BUDGET FY2012-2013
GENERAL FUND BUDGET				
Administrative Services	\$ 2,265,364	\$ 2,311,646	\$ 2,354,693	\$ 2,409,596
General Services	10,191,283	10,365,640	10,261,229	10,418,846
Human Resources	2,063,344	2,109,063	2,103,414	2,160,244
Public Works	15,723,933	15,961,651	16,632,570	16,916,419
Public Safety	35,973,852	37,002,637	37,070,784	38,077,880
Elected & Appointed Offices/ Judicial	15,035,077	15,391,058	15,355,794	15,772,516
Elected & Appointed Offices/ Fiscal	2,402,658	2,459,124	2,432,106	2,499,852
Elected & Appointed Offices/Law Enforc.	34,479,222	35,665,021	35,955,647	37,070,227
Other Services	5,372,672	5,483,787	5,623,112	5,670,443
TOTAL OPERATING BUDGET	\$ 123,507,405	\$ 126,749,627	\$ 127,789,349	\$ 130,996,023
Interfund Transfers	7,062,256	5,913,769	402,500	650,000
TOTAL GENERAL FUND BUDGET	\$ 130,569,661	\$ 132,663,396	\$ 128,191,849	\$ 131,646,023
SPECIAL REVENUE FUND				
Road Paving	\$ 9,400,000	\$ 9,400,000	\$ 4,500,000	\$ 4,500,000
Accommodations Tax	772,610	772,610	772,610	772,610
Hospitality Tax	6,700,000	6,700,000	6,700,000	6,700,000
Infrastructure Bank	760,970	782,299	939,816	993,516
Medical Charities	5,236,009	5,180,876	4,676,607	4,740,750
Victim's Rights	845,009	866,037	566,450	583,288
E-911	1,645,316	1,466,305	1,704,847	1,718,796
TOTAL SPECIAL REVENUE FUND	\$ 25,359,914	\$ 25,168,127	\$ 19,860,330	\$ 20,008,960
DEBT SERVICE FUND				
General Obligation Bonds	\$ 7,088,364	\$ 7,044,833	\$ 6,471,326	\$ 6,374,232
COPS	8,824,447	8,808,302	8,817,692	7,110,069
SSRBS	3,094,733	3,089,634	3,110,989	2,445,159
Capital Leases	812,071	1,077,415	1,193,685	1,248,930
Service Charges	20,000	20,000	-	-
TOTAL DEBT SERVICE FUND	\$ 19,839,615	\$ 20,040,184	\$ 19,593,692	\$ 17,178,390
ENTERPRISE FUND				
Solid Waste	\$ 11,359,292	\$ 10,685,808	\$ 7,591,666	\$ 8,871,436
Stormwater Management	10,210,186	10,233,915	9,746,843	9,906,971
TOTAL ENTERPRISE FUND	\$ 21,569,478	\$ 20,919,723	\$ 17,338,509	\$ 18,778,407
TOTAL BUDGET	\$ 197,338,668	\$ 198,791,430	\$ 184,984,380	\$ 187,611,780
<i>Note: Expenditures covered by Interfund transfers (i.e., Home Incarceration Program, Capital Lease Payments, Special Source Revenue Bond Payments, etc.) are omitted.</i>				
INTERNAL SERVICE FUND				
Fleet Management	\$ 6,200,000	\$ 6,200,000	\$ 6,567,638	\$ 6,605,352
Workers Compensation	1,800,000	1,800,000	2,028,447	2,046,873
Health/Dental Insurance Program	20,297,732	20,297,732	23,617,825	24,326,360
TOTAL INTERNAL SERVICE FUND	\$ 28,297,732	\$ 28,297,732	\$ 32,213,910	\$ 32,978,585

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

GENERAL FUND

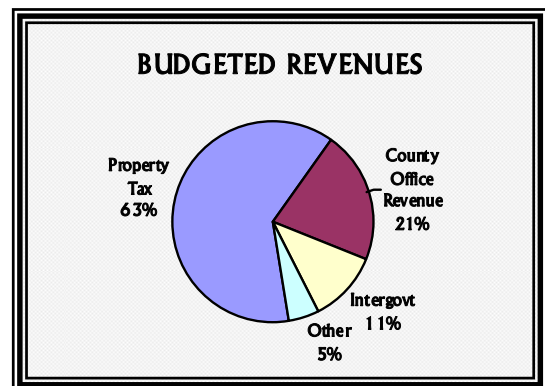
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GENERAL FUND REVENUES

General Fund revenues in FY2012 are projected to be \$129,911,539. Revenues in FY2013 are projected to be \$131,161,932.

Property Tax

Property tax revenue is expected to be \$79,177,500 for FY2012 and \$81,948,713 for FY2013. Property taxes are the County's largest single revenue source, comprising 60.95% of all General Fund current revenues.



The tax millage for the General Fund is 40.3 mills. The tax levy on a piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Real Property Services Division using a variety of factors such as size, condition, location and recent selling prices of comparable properties. Assessment ratio is a percentage which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%; commercial properties 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 20.02% of all General Fund revenues. This category of revenue includes fees and fines collected by various County offices. Some of the most significant sources are from the Magistrate offices, Register of Deeds, Clerk of Court, and Emergency Medical Services. Fees collected by areas related to property development, such as building permits, subdivision reviews, and recording of deeds have remained low due to the current economic situation in the country.

Intergovernmental Revenue

Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 11.10% 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 has decreased substantially since FY2008 due to the economy and its effect on state revenue.

County of Greenville
 Operating and Capital Budget
 Fiscal Years 2012 and 2013
 Proposal

DEPARTMENT	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 BUDGET
GENERAL FUND				
ADMINISTRATIVE SERVICES	25.80	25.00	25.00	25.00
GENERAL SERVICES	110.60	111.50	111.50	111.50
HUMAN RESOURCES	29.22	30.02	30.02	30.02
PUBLIC WORKS	169.60	169.60	179.60	179.60
PUBLIC SAFETY	557.98	562.98	563.98	563.98
ELECTED&APPOINTED OFFICIALS /JUDICIAL	220.15	224.15	224.15	224.15
ELECTED&APPOINTED OFFICIALS/ FISCAL	43.96	43.96	43.96	43.96
ELECTED & APPOINTED OFFICIALS/LAW ENFORCEMENT	514.28	524.55	532.55	535.55
OTHER SERVICES/PLANNING COMMISSION	26.13	17.96	17.96	17.96
TOTAL GENERAL FUND	1,697.72	1,709.72	1,728.72	1,731.72
SPECIAL REVENUE FUND				
CHARITY HOSPITALIZATION	36.25	36.25	36.25	36.25
E911	7.00	7.00	7.00	7.00
VICTIM WITNESS	17.00	17.00	12.00	12.00
HOME INCARCERATION	1.00	1.00	-	-
TOTAL SPECIAL REVENUE FUNDS (BUDGET)	61.25	61.25	55.25	55.25
INTERNAL SERVICES FUND				
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	19.00	19.00
ENTERPRISE FUND/FLOODPLAIN MANAGEMENT	-	-	7.00	7.00
ENTERPRISE FUND/SOIL AND WATER	3.00	3.00	4.00	4.00
ENTERPRISE FUND/SOLID WASTE	44.01	44.01	44.01	44.01
TOTAL ENTERPRISE FUNDS	66.01	66.01	74.01	74.01
TOTAL ALL FUNDS	1,844.98	1,856.98	1,877.98	1,880.98

Operating Expenses and Contractual Charges

General Fund operating expenses for FY2012 total \$20,496,645, which is 1.0% greater than the FY2011 budget. Operating expenses for FY2013 total \$20,494,028. Any increases are attributable to the provision for enhancement packages for various departments. General Fund contractual charges for FY2012 total \$3,621,743 and for FY2013 total \$3,627,687.

Capital Outlay

The FY2012 General Fund capital line item budget totals \$80,742 for both years of the biennium. These approved capital items will have no direct impact on future operating budgets, with the impact of maintenance costs absorbed through redirection of a portion of the capital funds programmed in the five year financial forecast. All other capital requirements are funded and approved through the Capital Improvement Program that is presented simultaneously to County Council with the annual budget.

Other Financing Sources/Uses

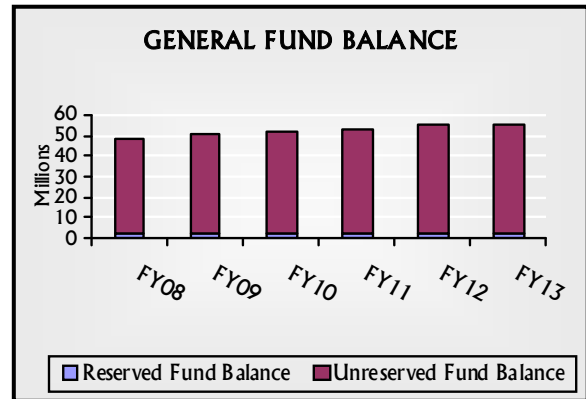
Interfund transfers from other sources to the General Fund total \$4,504,512 for FY2012 and \$4,534,602 for FY2013. Interfund transfers from the General Fund to other funds total \$402,500 for FY2012 and \$650,000 for FY2013. Transfers to other funds include funds for matching grants and a portion of 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.

County of Greenville
 Operating and Capital Budget
 Fiscal Years 2012 and 2013
 Proposal

FUND BALANCE

The fund balance for the General Fund as of June 30, 2010 was \$49,182,443. The fund balance as of June 30, 2011 is projected to be \$50,698,447, of which \$48,082,768 is unreserved. As of June 30, 2012, the fund balance for the General Fund is projected at \$52,418,137 with an unreserved fund balance of \$49,819,906. As of June 30, 2013, the fund balance for the General Fund is projected at \$51,934,046 with an unreserved fund balance of \$49,310,807.

The County, as part of its business plan, uses a variety of efforts, such as streamlining and cost-benefit analysis of services and programs in an effort to increase its fund balance for future use, thereby, eliminating the need for a tax increase. The intent of this financial planning concept is to maintain stable service levels by accumulating cash reserves in growth periods and utilizing those reserves in revenue declines. Currently, projections indicate that the County will maintain its no tax increase pledge through the biennium. The County is committed to maintaining fund balance at a level above 25% of current operating revenue in accordance with its financial policies. The chart above shows historical and projected general unreserved and reserved fund balance for the General Fund.



GENERAL FUND PROJECTION

	FY2010 ACTUAL	FY2011 BUDGET	FY2011 PROJECTION	FY2012 BUDGET	FY2013 BUDGET	FY2014 PROJECTION	FY2015 PROJECTION
BEGINNING FUND BALANCE	\$ 48,280,374	\$ 48,071,989	\$ 49,182,443	\$ 50,698,447	\$ 52,418,137	\$ 51,934,046	\$ 51,931,642
REVENUES							
Recurring Revenues							
Property Taxes	\$ 71,047,725	\$ 74,212,818	\$ 76,500,000	\$ 79,177,500	\$ 81,948,713	\$ 83,587,687	\$ 85,259,441
County Offices	24,441,235	24,817,835	24,596,575	26,011,129	26,329,396	26,500,000	27,000,000
Intergovernmental	19,014,349	20,437,509	16,650,193	14,420,740	12,520,975	11,116,591	8,893,084
Other Revenue	6,430,289	5,952,791	5,788,717	5,797,658	5,828,246	5,828,246	5,828,246
Other Financing Sources	7,224,000	7,248,480	7,248,480	4,504,512	4,534,602	4,565,294	4,596,600
Total Recurring Revenues	\$ 128,157,598	\$ 132,669,433	\$ 130,783,965	\$ 129,911,539	\$ 131,161,932	\$ 131,597,818	\$ 131,577,371
TOTAL RESOURCES	\$ 176,437,972	\$ 180,741,422	\$ 179,966,408	\$ 180,609,986	\$ 183,580,069	\$ 183,531,864	\$ 183,509,013
Recurring Expenditures							
Personnel Services							
Salaries	\$ 71,641,991	\$ 73,695,370	\$ 72,632,634	\$ 74,341,725	\$ 76,618,144	\$ 76,604,216	\$ 76,604,216
FICA	5,249,105	5,609,582	5,584,624	5,650,713	5,860,857	5,860,223	5,860,223
Retirement	7,175,248	7,206,229	7,166,724	7,231,610	7,459,261	7,459,262	7,459,262
Medical Insurance	12,458,902	12,942,976	12,847,250	13,645,015	14,074,928	14,074,928	14,074,928
Other Insurance	2,569,676	2,981,168	2,952,169	2,721,156	2,780,376	2,779,879	2,779,879
Operating Expenses	17,727,166	20,303,905	18,900,000	20,496,645	20,494,028	20,494,028	20,494,028
Contractual Agreements	3,342,139	3,789,438	3,839,346	3,621,743	3,627,687	3,627,687	3,627,687
Capital Outlay	109,444	-	110,214	80,742	80,742	50,000	50,000
Other Financing Uses (Capital Leases)	-	-	-	202,500	450,000	450,000	450,000
Other Financing Uses (Special Revenue)	862,256	713,769	35,000	-	-	-	-
Other Financing Uses (Grants)	119,602	200,000	200,000	200,000	200,000	200,000	200,000
Total Recurring Expenditures	\$ 121,255,529	\$ 127,442,437	\$ 124,267,961	\$ 128,191,849	\$ 131,646,023	\$ 131,600,223	\$ 131,600,223
Nonrecurring Expenditures							
Capital Outlay	-	220,959	-	-	-	-	-
Other Financing Uses (Capital Projects)	6,000,000	5,000,000	5,000,000	-	-	-	-
TOTAL EXPENDITURES	\$ 127,255,529	\$ 132,663,396	\$ 129,267,961	\$ 128,191,849	\$ 131,646,023	\$ 131,600,223	\$ 131,600,223
ENDING FUND BALANCE	\$ 49,182,443	\$ 48,078,026	\$ 50,698,447	\$ 52,418,137	\$ 51,934,046	\$ 51,931,642	\$ 51,908,790
RESERVED FUND BALANCE							
Encumbrances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prepaid Items	-	-	-	-	-	-	-
Reserve for Vehicle Self-Pay Program	-	-	-	-	-	-	-
Contingency per Financial Policies	2,563,152	2,653,389	2,615,679	2,598,231	2,623,239	2,631,956	2,631,547
Advance Receivable	-	-	-	-	-	-	-
TOTAL RESERVED FUND BALANCE	\$ 2,563,152	\$ 2,653,389	\$ 2,615,679	\$ 2,598,231	\$ 2,623,239	\$ 2,631,956	\$ 2,631,547
TOTAL UNRESERVED FUND BALANCE	\$ 46,619,291	\$ 45,424,637	\$ 48,082,768	\$ 49,819,906	\$ 49,310,807	\$ 49,299,685	\$ 49,277,243

SPECIAL REVENUE FUNDS

The Special Revenue Funds in this budget document include Accommodations Tax, E-911, Hospitality Tax, Infrastructure Bank, Medical Charities, Road Paving, and Victim's Rights. There are many types of other special revenue programs that are approved throughout the year, but these are required to have individual County Council approval during the annual budget process. A more detailed explanation of each fund is presented in the Special Revenue Section of this document.

CAPITAL PROJECTS FUND

The FY2012-FY2016 Capital Improvement Plan projects total \$68.749 million. The FY2012 Capital Improvement Program budget totals \$12.843 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 FY2012, the Capital Projects Fund totals \$7.188 million. The remaining \$5.655 million is financed by the County's two enterprise funds: solid waste and stormwater. The FY2013 Capital Improvement Program budget totals \$14.836 million. Of this total, \$8.621 is reported through the Capital Projects Fund. Projects in the Capital Projects Fund are financed for the biennium through Other Financing Sources comprised of transfers from the General Fund to Capital Projects. The remaining \$6.215 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 Proprietary Funds of the County include the Internal Service Funds and Enterprise Funds.

INTERNAL SERVICE FUNDS

The Internal Service Fund includes three departments: Fleet Management, Health and Dental Insurance, and Workers Compensation. The FY2012 expenditures for the internal service funds total \$32,213,910. The FY2013 internal service fund expenditures total \$32,978,584.

ENTERPRISE FUNDS

Greenville County has two Enterprise funds: Solid Waste and Stormwater Management. Enterprise Fund expenditures for Solid Waste total \$7,591,666 in FY2012 and \$8,871,436 in FY2013. Current revenue for the Solid Waste Enterprise Fund is derived from three major source categories: tipping fees, property taxes and other revenue. Solid Waste expenditures are classified as: landfill operations, convenience center operations, recycling and post closure activities. The Stormwater Management Enterprise Fund is comprised of three divisions: Floodplain Management Division, Land Development Division, and the Soil and Water Division. Expenditures for the Stormwater Enterprise Fund total \$9,746,843 for FY2012 and \$9,906,971 for FY2013. Revenues are derived from a Stormwater Fee.