

BUDGET SUMMARIES

Greenville County's budget for FY2018 and FY2019 totals \$578,053,795. The FY2018 budget totals \$293,003,229, which is 12.7% greater than the FY2017 budget of \$259,833,699. The FY2019 budget totals \$285,050,566, which is 2.7% less than the FY2018 budget. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2018 and 2019 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.

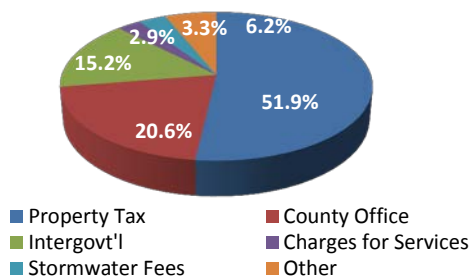
COUNTY OF GREENVILLE BUDGET EXPENDITURE OVERVIEW				
	ADOPTED BUDGET FY2016	ADOPTED BUDGET FY2017	ADOPTED BUDGET FY2017-2018	ADOPTED BUDGET FY2018-2019
GENERAL FUND BUDGET				
Administrative Services	\$ 2,732,277	\$ 2,800,203	\$ 3,037,731	\$ 3,102,252
General Services	14,462,802	14,623,110	14,962,330	15,292,744
Community Development and Planning	20,411,544	20,619,770	21,915,224	22,268,159
Public Safety	25,929,042	26,432,843	27,502,445	28,418,703
Emergency Medical Services	18,367,523	18,883,426	20,041,359	20,450,287
Elected & Appointed Offices/ Judicial	18,301,990	18,695,443	19,242,041	19,629,229
Elected & Appointed Offices/ Fiscal	2,848,070	2,895,344	3,099,934	3,169,962
Elected & Appointed Offices/Law Enforcement	42,238,396	43,627,959	46,800,960	48,507,120
Other Services	5,126,070	5,251,000	5,533,028	5,559,402
TOTAL OPERATING BUDGET	\$ 150,417,714	\$ 153,829,098	\$ 162,135,052	\$ 166,397,858
Interfund Transfers	4,244,728	6,830,192	6,601,921	7,787,034
TOTAL GENERAL FUND BUDGET	\$ 154,662,442	\$ 160,659,290	\$ 168,736,973	\$ 174,184,892
SPECIAL REVENUE FUND				
State Accommodations Tax	\$ 698,148	\$ 703,611	\$ 1,041,320	\$ 1,045,520
Local Accommodations Tax	-	-	1,050,000	1,050,000
E911 *	5,254,564	2,371,715	7,759,597	2,477,756
Hospitality Tax	7,612,546	7,635,704	8,580,622	8,433,759
Infrastructure Bank *	7,768,545	7,868,364	13,653,750	12,687,627
Medical Charities *	5,232,080	5,364,048	5,691,713	5,765,439
Parks, Recreation, and Tourism *	17,249,018	17,383,858	18,914,636	18,795,800
Public Safety Interoperable Communications	-	-	3,356,510	3,356,510
Road Program *	12,500,000	12,500,000	15,100,000	15,100,000
Victim's Rights	668,223	691,481	604,483	619,187
TOTAL SPECIAL REVENUE FUND	\$ 56,983,124	\$ 54,518,781	\$ 75,752,631	\$ 69,331,598
DEBT SERVICE FUND				
General Obligation Bonds	\$ 8,236,204	\$ 8,181,963	\$ 8,124,034	\$ 7,722,909
Certificates of Participation	7,909,814	7,907,924	6,151,776	6,153,425
Special Source Revenue Bonds	2,835,526	3,112,062	3,158,183	2,947,908
Capital Leases	2,609,202	3,419,111	3,407,979	3,611,563
TOTAL DEBT SERVICE FUND	\$ 21,590,746	\$ 22,621,060	\$ 20,841,972	\$ 20,435,805
ENTERPRISE FUND				
Solid Waste *	\$ 12,586,316	\$ 11,126,598	\$ 17,130,170	\$ 10,431,730
Stormwater Management *	10,982,588	10,907,970	10,541,483	10,666,541
TOTAL ENTERPRISE FUND	\$ 23,568,904	\$ 22,034,568	\$ 27,671,653	\$ 21,098,271
TOTAL BUDGET	\$ 256,805,216	\$ 259,833,699	\$ 293,003,229	\$ 285,050,566
<i>* Expenditures include transfers out to other funds</i>				
INTERNAL SERVICE FUND				
Fleet Management *	\$ 8,058,882	\$ 8,082,014	\$ 6,743,887	\$ 7,234,972
Workers Compensation	2,215,000	2,215,000	2,715,000	2,755,000
Health/Dental Insurance Program	30,102,438	30,512,578	33,339,345	33,961,132
TOTAL INTERNAL SERVICE FUND	\$ 40,376,320	\$ 40,809,592	\$ 42,798,232	\$ 43,951,104

CONSOLIDATED FUND SUMMARY FISCAL YEAR 2018

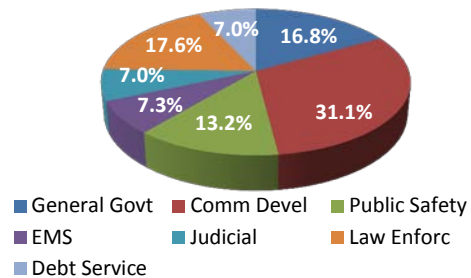
The following chart presents a consolidated summary for Fiscal Year 2018 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
Financial Sources							
Property Taxes	\$ 93,893,000	\$ 24,470,273	\$ 3,529,370	\$ -	\$ 3,979,689	\$ 125,872,332	\$ -
County Offices/Fees	33,193,129	16,678,551	-	-	-	49,871,680	-
Intergovernmental	23,950,645	5,503,640	7,975,598	-	-	37,429,883	109,000
Charges for Services	-	-	-	-	7,542,000	7,542,000	6,610,786
Premiums	-	-	-	-	-	-	31,134,896
Stormwater Fees	-	-	-	-	7,804,651	7,804,651	-
Capital Projects Reserve	-	-	-	-	-	-	-
Other	6,518,773	8,509,091	11,500	-	97,000	15,136,364	67,500
Total Estimated Financial Sources	\$ 157,555,547	\$ 55,161,555	\$ 11,516,468	\$ -	\$ 19,423,340	\$ 243,656,910	\$ 37,922,182
Expenditures							
Administrative Services	\$ 3,037,731	\$ -	\$ -	\$ -	\$ -	\$ 3,037,731	\$ -
General Services	14,962,330	-	-	6,370,000	-	21,332,330	6,684,355
Community Development & Planning	21,915,224	10,256,201	-	400,000	27,023,333	59,594,758	-
Public Safety	27,502,445	9,048,223	-	-	-	36,550,668	-
Emergency Medical Services	20,041,359	-	-	200,000	-	20,241,359	-
Judicial Services	19,242,041	604,483	-	-	-	19,846,524	-
Fiscal Services	3,099,934	2,440,655	-	30,000	-	5,570,589	-
Law Enforcement Services	46,800,960	1,591,320	-	-	-	48,392,280	-
Parks, Recreation & Tourism	-	15,987,324	-	2,100,000	-	18,087,324	-
Boards, Commissions & Others	5,533,028	5,552,680	-	-	-	11,085,708	-
Workers Compensation	-	-	-	26,000,000	-	26,000,000	2,215,000
Health and Dental	-	-	-	-	-	-	33,339,345
Capital Outlay	-	-	-	-	-	-	-
Principal Retirement	-	900,000	16,920,929	-	-	17,820,929	-
Interest and Fiscal Charges	-	-	3,921,043	-	-	3,921,043	-
	\$ 162,135,052	\$ 46,380,886	\$ 20,841,972	\$ 35,100,000	\$ 27,023,333	\$ 273,393,919	\$ 42,238,700
Excess (deficiency) of revenues over(under) expenditures	\$ (4,579,505)	\$ 8,780,669	\$ (9,325,504)	\$ (35,100,000)	\$ (7,599,993)	\$ (29,737,009)	\$ (4,316,518)
Other Financing Sources and Uses							
Sale of Property	\$ -	\$ -	\$ -	\$ 26,000,000	\$ -	\$ 26,000,000	\$ -
Capital Lease Issuance	-	-	-	4,000,000	-	4,000,000	-
Transfers In	9,600,000	8,484,784	10,362,000	5,100,000	-	33,546,784	4,422,732
Transfers Out	(6,601,921)	(29,371,745)	-	-	(648,320)	(36,621,986)	(559,532)
Total Other Sources (Uses)	\$ 2,998,079	\$ (20,886,961)	\$ 10,362,000	\$ 35,100,000	\$ (648,320)	\$ 26,924,798	\$ 3,863,200
Net Increase (Decrease) in Fund Balance	\$ (1,581,426)	\$ (12,106,292)	\$ 1,036,496	\$ -	\$ (8,248,313)	\$ (20,899,535)	\$ (453,318)
Fund Balance July 1	\$ 49,687,265	\$ 31,433,457	\$ 3,812,072	\$ 323,330	\$ 25,376,199	\$ 110,632,323	\$ (3,812,205)
Reserved for Encumbrances	-	5,800,000	-	-	-	5,800,000	-
Fund Balance June 30	\$ 48,105,839	\$ 13,527,165	\$ 4,848,568	\$ 323,330	\$ 17,127,886	\$ 83,932,788	\$ (4,265,523)

FY2018 Estimated Financial Sources
\$243.657 Million



FY2018 Estimated Expenditures
\$273.394 Million



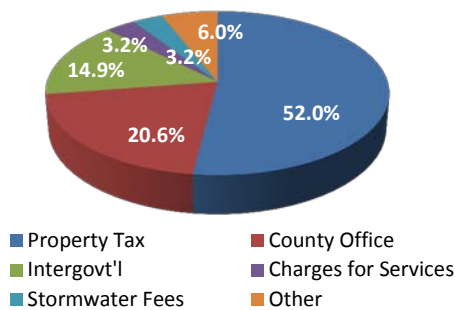
CONSOLIDATED FUND SUMMARY

FISCAL YEAR 2019

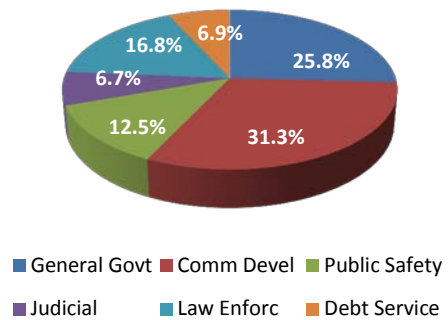
The following chart presents a consolidated summary for Fiscal Year 2019 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
Financial Sources							
Property Taxes	\$ 97,179,255	\$ 25,337,139	\$ 3,179,782	\$ -	\$ 4,099,080	\$ 129,795,256	\$ -
County Offices/Fees	34,286,193	16,850,299	-	-	-	51,136,492	-
Intergovernmental	23,961,169	5,555,522	7,611,026	-	-	37,127,717	109,000
Charges for Services	-	-	-	-	7,711,640	7,711,640	6,759,300
Premiums	-	-	-	-	-	-	31,359,026
Capital Projects Reserve	-	-	-	-	-	-	-
Stormwater Fees	-	-	-	-	7,882,698	7,882,698	-
Other	6,521,895	8,594,827	11,500	-	97,000	15,225,222	67,500
Total Estimated Financial Sources	\$ 161,948,512	\$ 56,337,787	\$ 10,802,308	\$ -	\$ 19,790,418	\$ 248,879,025	\$ 38,294,826
Expenditures							
Administrative Services	\$ 3,102,252	\$ -	\$ -	\$ -	\$ -	\$ 3,102,252	\$ -
General Services	15,292,744	-	-	5,710,000	-	21,002,744	7,164,154
Community Development & Planning	22,268,159	10,307,343	-	285,000	20,419,082	53,279,584	-
Public Safety	28,418,703	9,121,949	-	-	-	37,540,652	-
Emergency Medical Services	20,450,287	-	-	175,000	-	20,625,287	-
Judicial Services	19,629,229	619,187	-	-	-	20,248,416	-
Fiscal Services	3,169,962	2,455,223	-	30,000	-	5,655,185	-
Law Enforcement Services	48,507,120	1,595,520	-	-	-	50,102,640	-
Parks, Recreation & Tourism	-	16,210,618	-	3,750,000	-	19,960,618	-
Boards, Commissions & Others	5,559,402	252,680	-	-	-	5,812,082	-
Workers Compensation	-	-	-	40,000,000	-	40,000,000	2,255,000
Health and Dental	-	-	-	-	-	-	33,961,132
Capital Outlay	-	-	-	-	-	-	-
Principal Retirement	-	900,000	16,897,276	-	-	17,797,276	-
Interest and Fiscal Charges	-	-	3,538,529	-	-	3,538,529	-
	\$ 166,397,858	\$ 41,462,520	\$ 20,435,805	\$ 49,950,000	\$ 20,419,082	\$ 298,665,265	\$ 43,380,286
Excess (deficiency) of revenues over (under) expenditures	\$ (4,449,346)	\$ 14,875,267	\$ (9,633,497)	\$ (49,950,000)	\$ (628,664)	\$ (49,786,240)	\$ (5,085,460)
Other Financing Sources and Uses							
Sale of Property	\$ -	\$ -	\$ -	\$ 40,000,000	\$ -	\$ 40,000,000	\$ -
Capital Lease Issuance	-	-	-	4,000,000	-	4,000,000	-
Transfers In	9,800,000	8,134,784	10,358,446	5,950,000	-	34,243,230	5,450,890
Transfers Out	(7,787,034)	(27,869,078)	-	-	(679,190)	(36,335,302)	(570,818)
Total Other Sources (Uses)	\$ 2,012,966	\$ (19,734,294)	\$ 10,358,446	\$ 49,950,000	\$ (679,190)	\$ 41,907,928	\$ 4,880,072
Net Increase (Decrease) in Fund Balance	\$ (2,436,380)	\$ (4,859,027)	\$ 724,949	\$ -	\$ (1,307,854)	\$ (7,878,312)	\$ (205,388)
Fund Balance July 1	48,105,839	13,527,165	4,848,568	323,330	17,127,886	83,932,788	(4,265,523)
Fund Balance June 30	\$ 45,669,459	\$ 8,668,138	\$ 5,573,517	\$ 323,330	\$ 15,820,032	\$ 76,054,476	\$ (4,470,911)

FY2019 Estimated Financial Sources
\$248.879 Million



FY2019 Estimated Expenditures
\$298.665 Million



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.

GENERAL FUND

FY2016-FY2019 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	GENERAL FUND			
	FY2016 ACTUAL	FY2017 ACTUAL *	FY2018 BUDGET	FY2019 BUDGET
Financial Sources				
Property Taxes	\$ 84,995,283	\$ 87,469,798	\$ 93,893,000	\$ 97,179,255
County Offices	30,056,475	33,552,714	33,193,129	34,286,193
Intergovernmental	20,122,707	20,796,538	23,950,645	23,961,169
Other	7,708,264	6,160,152	6,518,773	6,521,895
Total Estimated Financial Sources	\$ 142,882,729	\$ 147,979,202	\$ 157,555,547	\$ 161,948,512
Expenditures				
Administrative Services	\$ 2,573,595	\$ 2,747,256	\$ 3,037,731	\$ 3,102,252
General Services	14,050,556	14,339,684	14,962,330	15,292,744
Community Development & Planning	19,838,039	19,963,967	21,915,224	22,268,159
Public Safety	26,053,445	26,961,141	27,502,445	28,418,703
Emergency Medical Services	18,349,362	18,793,929	20,041,359	20,450,287
Judicial Services	18,379,735	18,430,259	19,242,041	19,629,229
Fiscal Services	2,783,016	2,914,653	3,099,934	3,169,962
Law Enforcement Services	42,034,171	43,710,459	46,800,960	48,507,120
Parks, Recreation & Tourism	-	-	-	-
Boards, Commissions & Others	4,059,473	4,711,986	5,533,028	5,559,402
Capital Outlay	499,851	182,859	-	-
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	\$ 148,621,243	\$ 152,756,193	\$ 162,135,052	\$ 166,397,858
Excess (deficiency) of revenues over(under) expenditures	\$ (5,738,514)	\$ (4,776,991)	\$ (4,579,505)	\$ (4,449,346)
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-
Proceeds of land held for resale	1,486,060	-	-	-
Transfers In	6,277,906	6,075,796	9,600,000	9,800,000
Transfers out	(4,201,607)	(6,750,314)	(6,601,921)	(7,787,034)
Total Other Sources (Uses)	\$ 3,562,359	\$ (674,518)	\$ 2,998,079	\$ 2,012,966
Net Increase (Decrease) in Fund Balance	\$ (2,176,155)	\$ (5,451,509)	\$ (1,581,426)	\$ (2,436,380)
Fund Balance July 1	\$ 57,314,929	\$ 55,138,774	\$ 49,687,265	\$ 48,105,839
Fund Balance June 30	\$ 55,138,774	\$ 49,687,265	\$ 48,105,839	\$ 45,669,459

* FY2017 actual revenues/expenditures are unaudited as of the printing date of this document.

The General Fund operating and capital budget for the two-year period of FY2018 and FY2019 totals \$342,921,865. The General Fund operating budget for FY2018 (including salaries, operating, contractual and capital line items) totals \$168,736,973. This represents an increase of \$8,077,683 or 5.03% from the FY2017 budget. The General Fund operating budget for FY2019 (including salaries, operating, contractual, and capital

line items) totals \$174,184,892. This represents an increase of \$5,447,919 or 3.23% from FY2018. The increase is attributed to salary adjustments for merit increases and funding for various departmental expansions.

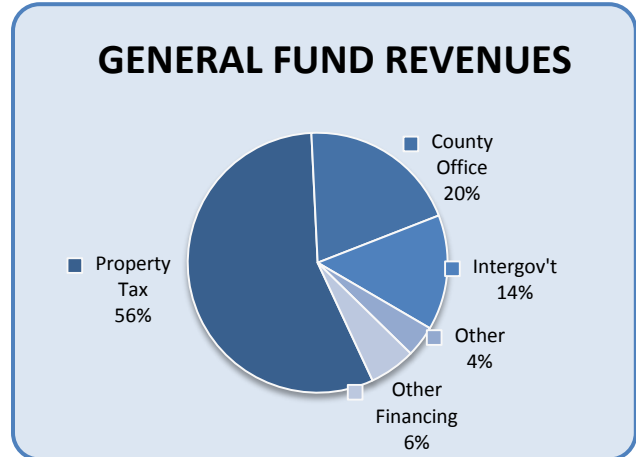
GENERAL FUND REVENUES

General Fund revenues in FY2018 are projected to be \$167,155,547. Revenues in FY2019 are projected to be \$171,748,512. Revenues are separated into five major categories: property tax, county office revenue, intergovernmental revenue, other revenue, and other financing sources.

Property Tax

Property tax revenue is expected to be \$93,893,000 for FY2018 and \$97,179,255 for FY2019. Property taxes are the County’s largest single revenue source, comprising 56% of all General Fund revenues. Budgeted net collections for FY2018 are based on \$2.23 billion estimated assessed valuation and a 98% collection rate. Budgeted net collections for FY2019 are based on \$2.29 billion estimated assessed valuation and a 98% collection rate.

The tax millage for the General Fund will be 41.6 in FY2018 and 41.8 in FY2019. In Fiscal Year 2018, five-tenths of one mil will be transferred from the Certificates of Participation Debt Service Fund to the General Fund. In FY2019, an additional two-tenths of a mil will be transferred. These transfers will be accomplished due to a reduction in the debt service obligations for Certificates of Participation. 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 Tax 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%.

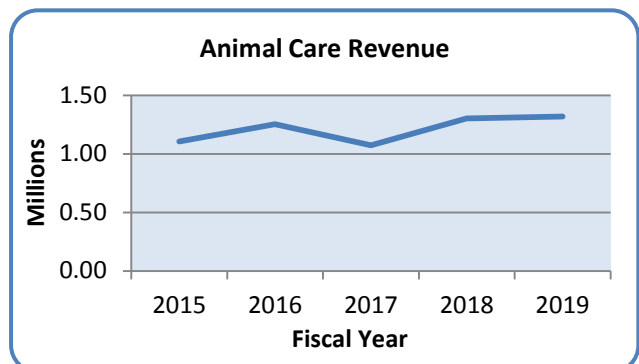


County Office Revenue

County Office Revenue represents the second largest revenue source for the County, comprising 20% 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 Animal Care Services, Clerk of Court, Code Enforcement, Emergency Medical Services, Magistrate Offices, Probate Court, and Register of Deeds. Listed below is a discussion of major revenue sources within the category of County Office Revenue.

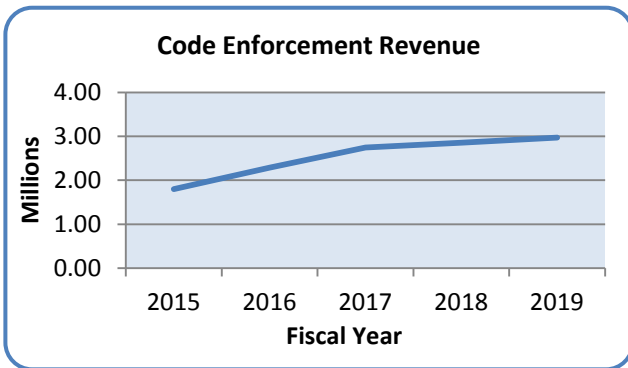
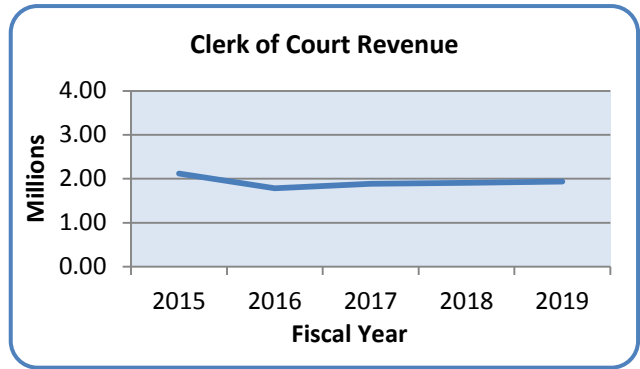
Animal Care Revenue

Animal Care revenue is derived from animal intake and reclaim fees, retail sales, and adoption fees. Revenue for Animal Care is projected to be \$1.3 million for both FY2018 and FY2019. The FY2018 projection is 21.6% greater than the FY2017 actual revenue of \$1.07 million. Projections for the biennium are based on historical trends.



Clerk of Court Fines and Fees

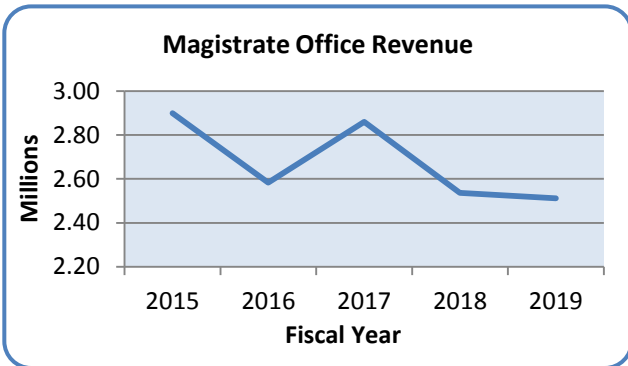
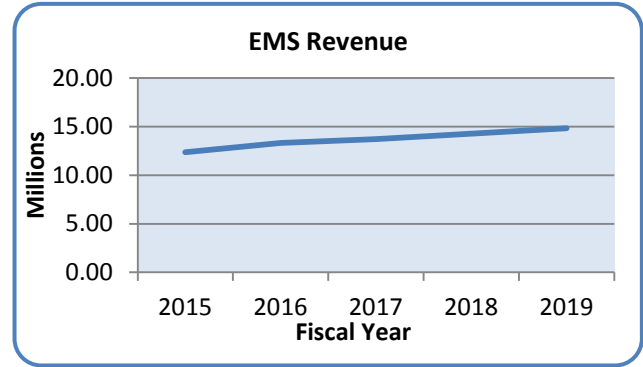
Revenue from fines and fees collected by the elected office of Clerk of Court are also a major source of County Office revenue. Clerk of Court revenue is projected to be \$1.91 million for FY2018 and \$1.94 million for FY2019. The projection for FY2018 is 1.20% greater than the FY2017 actual revenue of \$1.88 million. Projections for the biennium are based on historical trends from previous years.



Code Enforcement Revenue

Code Enforcement Revenue from fees for building permits and inspections is projected to be approximately \$2.855 million for FY2018 and \$2.970 for FY2019. 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.

Emergency Medical Services Revenue
 County Office revenue for Emergency Medical Services is projected to be \$14.26 million by FY2018 and \$14.83 million by FY2019. 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.

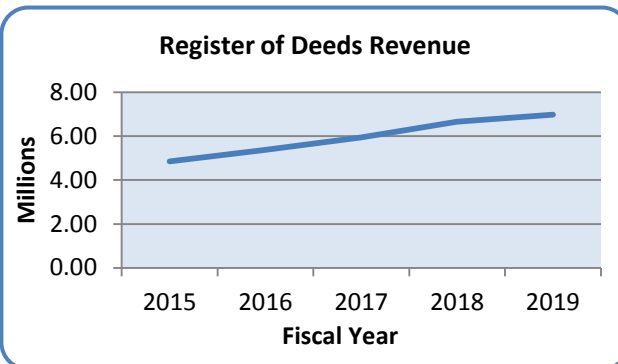
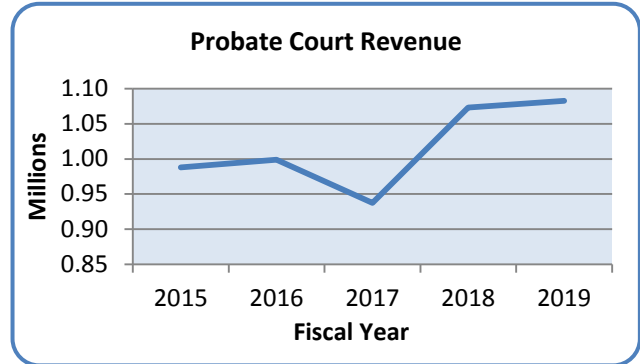


Magistrate Office Fines and Fees

Revenue for Magistrate Office Fines and Fees is projected to be \$2.54 million for FY2018 and \$2.51 million for FY2019. The FY2018 projection of magistrate office revenue is 11.48% less than the FY2017 actual revenue of \$2.87 million. Revenue peaked in FY2002 at \$4.5 million and 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.

Probate Court Revenue

Probate Court revenue is projected to be \$1.07 million for FY2018 and \$1.08 million in FY2019. The projection for FY2018 is 14.51% greater than the FY2017 actual revenue of \$0.94 million. Probate Court revenue is derived from fees collected by the Probate court regarding wills and estates and guardianships, as well as fees collected regarding marriage licenses. Projections for the biennium are based on historical trends from previous years.

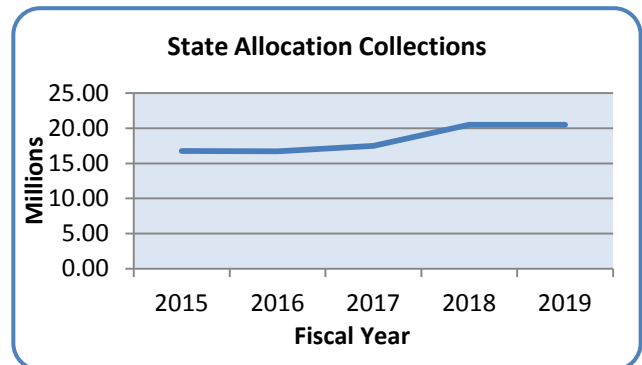


Register of Deeds Revenue

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 steadily increased since FY2011. Register of Deeds revenue is projected to be \$6.65 million by FY2018 and \$6.98 million in FY2019.

Intergovernmental Revenue

Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 14% 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 4% 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 \$9,600,000 for FY2018 and \$9,800,000 for FY2019. The budget includes transfers from special revenue funds, such as the Road Program and Hospitality Tax, and from the workers compensation internal service fund. Other financing sources account for 6% of the General Fund revenue.

GENERAL FUND APPROPRIATIONS

Total general fund appropriations for FY2018 are \$162,135,052 (exclusive of \$6,601,921 for interfund transfers). General fund appropriations for FY2019 are \$166,397,858 (exclusive of \$7,787,034 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 are generally the predominant expense of the department budgets. The General Fund personnel services budget (including salaries and related costs falling under employee benefits) for FY2018 total \$134,158,957 and equates to 82.7% of the General Fund operating budget. Employee benefits account for \$40,569,578 and are included in departmental accounts. The personnel services budget for FY2019 totals \$138,296,030 and equates to 83.1% of the General Fund operating budget. Employee benefits for FY2019 account for \$42,279,826 of the total personnel services budget.

Operating Expenses and Contractual Charges

Operating Expenses for the General Fund for FY2018 total \$24,503,973. Operating expenses for FY2019 total \$24,587,178. Any increases from previous years are attributable to the provision for enhancement packages for various departments. General Fund contractual charges total \$3,434,229 for FY2018 and \$3,486,757 for FY2019.

Capital Outlay

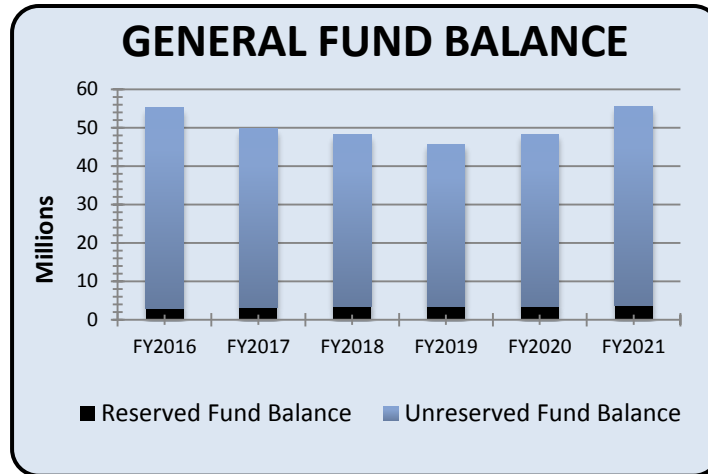
Capital outlay is defined as one-time expenditures exceeding \$5,000 but less than \$100,000 that result in the replacement or addition of a fixed asset. The General Fund Capital Line Item budget totals \$37,893 for FY2018 and \$27,893 for FY2019. These capital items will have no direct impact on future 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. Detailed explanations of capital projects within the Capital Improvement Program can be found in the Capital Projects section of this document.

Other Financing Uses

Other Financing Uses for the General Fund total \$6,601,921 for FY2018 and \$7,787,034 for FY2019. Transfers to other funds include funding for master lease debt service, health insurance internal service fund, and matching funds for grants. In accordance with the County's Financial Policies, general fund transfers have been made only as payments for the intended support of specific programs or services.

FUND BALANCE FOR GENERAL FUND

The fund balance for the General Fund as of June 30, 2016 was \$55,138,774. The fund balance for June 30, 2017 (unaudited) is \$49,687,265. As of June 30, 2018, the fund balance for the General Fund is projected at \$48,105,839 with an unassigned fund balance of \$44,762,728. As of June 30, 2019, the fund balance for the General Fund is projected at \$45,669,459 with an unassigned fund balance of \$42,234,488.



COMPREHENSIVE LONG RANGE FINANCIAL OUTLOOK

The County uses a long-range financial outlook to provide a forward-looking view of the General Fund operating budget. This outlook allows County officials and others to evaluate the long-term sustainability of the biennium operating budget. In addition, it provides a starting point for future decision-making regarding the budget by identifying the balance between potential spending needs and projected revenue stock.

The long-range financial forecast provides a key tool for financial planning. 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 no 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 following chart outlines the County’s forecast of General Fund revenues and expenditures for FY2015 through FY2021.

GENERAL FUND PROJECTION

	FY2015 ACTUAL	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY2019 BUDGET	FY2020 PROJECTED	FY2021 PROJECTED
BEGINNING FUND BALANCE	\$ 56,882,202	\$ 57,314,929	\$ 55,138,774	\$ 49,687,265	\$ 48,105,839	\$ 45,669,459	\$ 48,234,473
REVENUES							
Property Tax	\$ 80,918,480	\$ 84,995,283	\$ 87,469,798	\$ 93,893,000	\$ 97,179,255	\$ 100,580,529	\$ 104,100,847
County Office Revenue	28,597,476	30,059,377	33,192,857	33,193,129	34,286,193	35,314,779	36,374,222
Intergovernmental	19,974,950	20,119,804	21,156,395	23,950,645	23,961,169	24,440,392	24,929,200
Other	8,055,661	7,708,267	6,160,152	6,518,773	6,521,895	6,652,333	6,785,380
Total Revenues	\$ 137,546,567	\$ 142,882,731	\$ 147,979,202	\$ 157,555,547	\$ 161,948,512	\$ 166,988,033	\$ 172,189,649
OTHER FINANCING SOURCES							
Transfers In from Other Funds	6,495,986	6,277,906	6,075,796	9,600,000	9,800,000	9,854,000	9,909,080
TOTAL REVENUE AND SOURCES	\$ 144,042,553	\$ 149,160,637	\$ 154,054,998	\$ 167,155,547	\$ 171,748,512	\$ 176,842,033	\$ 182,098,729
EXPENDITURES							
Salaries	\$ 84,014,891	\$ 87,589,984	\$ 90,288,299	\$ 93,589,379	\$ 96,016,204	\$ 96,016,204	\$ 96,016,204
Benefits	33,770,461	36,039,554	36,385,036	40,569,578	42,279,826	42,534,113	42,910,552
Operating	20,592,863	21,951,486	22,246,195	24,503,973	24,587,178	24,587,178	24,587,178
Contractual	3,416,097	2,560,033	3,653,804	3,434,229	3,486,757	3,486,757	3,486,757
Capital	203,874	480,183	182,859	37,893	27,893	25,000	25,000
TOTAL RECURRING EXPENDITURES	\$ 141,998,186	\$ 148,621,240	\$ 152,756,193	\$ 162,135,052	\$ 166,397,858	\$ 166,649,252	\$ 167,025,691
EXCESS/(DEFICIT)	\$ 2,044,367	\$ 539,397	\$ 1,298,805	\$ 5,020,495	\$ 5,350,654	\$ 10,192,781	\$ 15,073,038
OTHER FINANCING SOURCES - NonRecurring							
Transfers Out to Other Funds	1,611,640	4,201,607	6,750,314	6,601,921	7,787,034	7,627,767	7,841,745
Gain on Sale of General Capital Assets	-	1,486,055					
ENDING FUND BALANCE	\$ 57,314,929	\$ 55,138,774	\$ 49,687,265	\$ 48,105,839	\$ 45,669,459	\$ 48,234,473	\$ 55,465,766
ASSIGNED FUND BALANCE							
Contingency per Financial Policies	\$ 2,880,851	\$ 2,983,213	\$ 3,081,100	\$ 3,343,111	\$ 3,434,970	\$ 3,536,841	\$ 3,641,975
TOTAL ASSIGNED FUND BALANCE	\$ 2,880,851	\$ 2,983,213	\$ 3,081,100	\$ 3,343,111	\$ 3,434,970	\$ 3,536,841	\$ 3,641,975
TOTAL UNASSIGNED FUND BALANCE	\$ 54,434,078	\$ 52,155,561	\$ 46,606,165	\$ 44,762,728	\$ 42,234,488	\$ 44,697,632	\$ 51,823,791

* FY2017 actual revenues/expenditures are unaudited as of the printing date of this document.

SPECIAL REVENUE FUNDS

The Special Revenue Funds in this budget document include State Accommodations Tax; Local Accommodations Tax; E-911; Hospitality Tax; Infrastructure Bank; Medical Charities; Road Paving; Parks, Recreation and Tourism; Public Safety Interoperable Communications; 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 biennium budget process. A more detailed explanation of each fund is presented in the Special Revenue Section of this document.

FY2016-FY2019 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	SPECIAL REVENUE FUNDS			
	FY2016 ACTUAL	FY2017 ACTUAL *	FY2018 BUDGET	FY2019 BUDGET
Financial Sources				
Property Taxes	\$ 22,819,188	\$ 23,959,107	\$ 24,470,273	\$ 25,337,139
Intergovernmental	4,344,954	5,392,295	5,503,640	5,555,522
Fees	13,819,119	12,728,646	16,678,551	16,850,299
Other	9,315,932	9,208,497	8,509,091	8,594,827
Total Estimated Financial Sources	\$ 50,299,193	\$ 51,288,545	\$ 55,161,555	\$ 56,337,787
Expenditures				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Community Development and Planning	2,812,568	2,706,490	10,256,201	10,307,343
Public Safety	5,077,604	5,197,187	9,048,223	9,121,949
Emergency Medical Services	-	-	-	-
Judicial Services	652,857	644,151	604,483	619,187
Fiscal Services	-	-	-	-
Law Enforcement Services	2,092,493	2,921,145	2,440,655	2,455,223
Parks, Recreation & Tourism	13,342,785	19,767,002	15,987,324	16,210,618
Boards, Commissions & Others	2,423,853	2,344,177	1,591,320	1,595,520
Capital Outlay	2,705,834	2,540,533	5,552,680	252,680
Interest and Fiscal Charges	-	-	-	-
Principal Retirement	-	-	900,000	900,000
Total Expenditures	\$ 29,107,994	\$ 36,120,685	\$ 46,380,886	\$ 41,462,520
Excess(deficiency) of revenues over(under) expenditures	\$ 21,191,199	\$ 15,167,860	\$ 8,780,669	\$ 14,875,267
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Proceeds	-	-	-	-
Transfers In	5,334,784	5,334,784	8,484,784	8,134,784
Transfers Out	(19,414,747)	(18,958,895)	(29,371,745)	(27,869,078)
Total Other Sources (Uses)	\$ (14,079,963)	\$ (13,624,111)	\$ (20,886,961)	\$ (19,734,294)
Net Increase (Decrease) in Fund Balance	\$ 7,111,236	\$ 1,543,749	\$ (12,106,292)	\$ (4,859,027)
Fund Balance July 1	\$ 22,778,472	\$ 29,889,708	\$ 31,433,457	\$ 13,527,165
Fund Balance - June 30	\$ 29,889,708	\$ 31,433,457	\$ 19,327,165	\$ 8,668,138
Reserves:				
Reserved for Encumbrances	\$ -	\$ -	\$ 5,800,000	\$ -
Unreserved Fund Balance	29,889,708	31,433,457	13,527,165	8,668,138

* FY2017 actual expenditures are unaudited as of the printing date of this document.

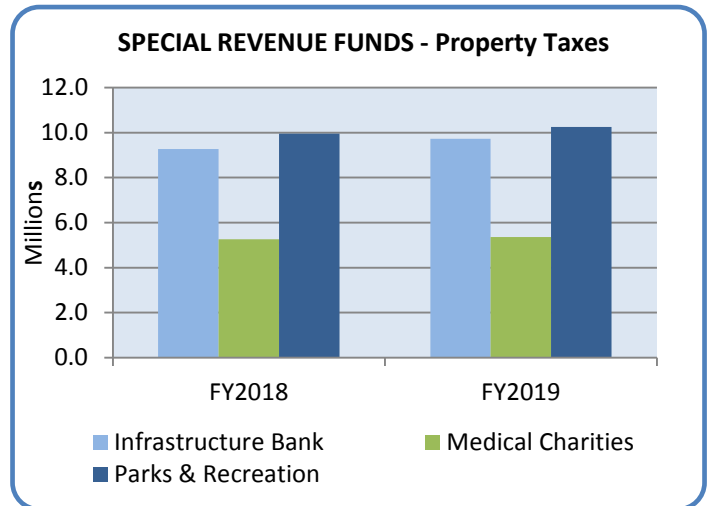
SPECIAL REVENUE FUNDS – REVENUE

Revenues for the selected special revenue funds presented in this document are projected to be \$55,161,555 for FY2018 and \$56,337,787 for FY2019. 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. Property taxes will provide 44.4% of revenue for Special Revenue Funds. The following Special Revenue Funds derive a portion of their revenue from property taxes:

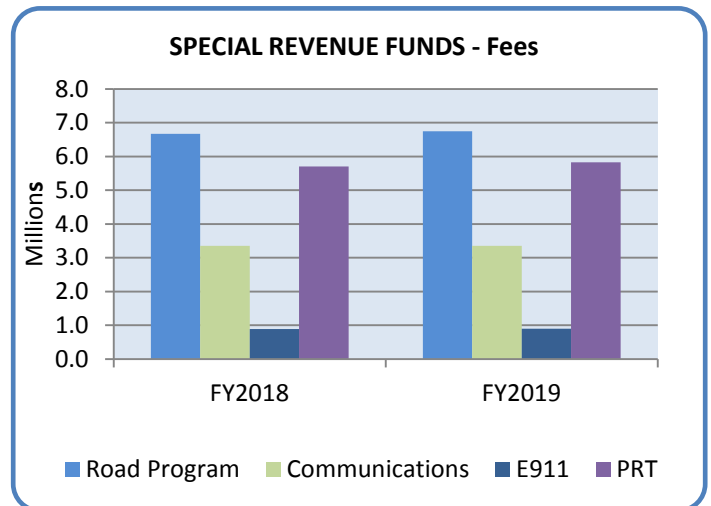
- Property taxes provide 99.6% of Infrastructure Bank revenue. Infrastructure bank revenues are derived from fee-in-lieu-tax payments made by companies as a result of transactions between the County and new industry.
- Property taxes provide 97.4% of Medical Charities revenue. This revenue is derived from 2.4 mills levied on all taxable property for the purpose of the Charity Hospitalization Fund.
- Property taxes provide 62.6% of Parks, Recreation, and Tourism revenue. This revenue is derived from 4.5 mills levied on all taxable property for the Parks, Recreation, and Tourism Fund.



Revenues from Fees

Fees collected for the Selected Special Revenue Funds will be \$16,678,551 for FY2018 and \$16,850,299 for FY2019. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:

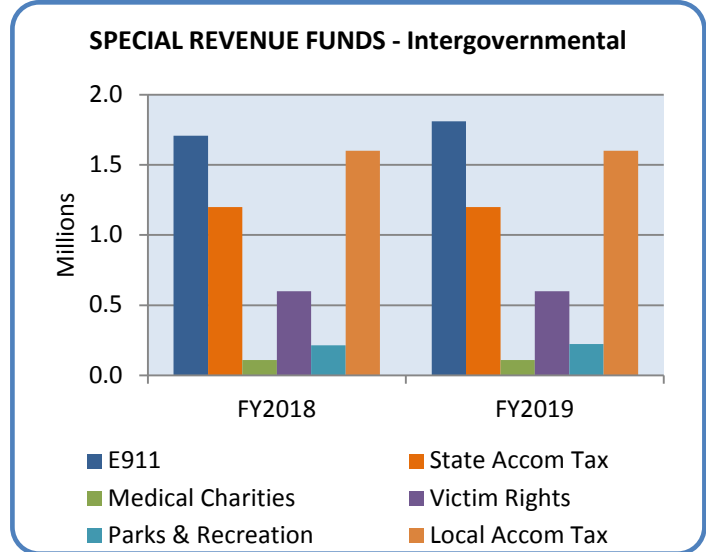
- This source comprises 99.4% of the Road Program revenue. This revenue is derived from the road maintenance fee that is charged to the owners of every vehicle required to be registered and licensed in Greenville County by the South Carolina Department of Revenue.
- Fees provide 100% of Public Safety Interoperable Communications revenue. This revenue is derived from a fee that is imposed on each parcel of real property located in Greenville County.
- This source provides 33.1% 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 comprises fees that are charged by the Parks, Recreation, and Tourism Division and provides for 36.0% of revenue for the fund.



Intergovernmental Revenues

Intergovernmental revenues for the selected Special Revenue Funds will be \$5,503,640 for FY2018 and \$5,555,522 for FY2019. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:

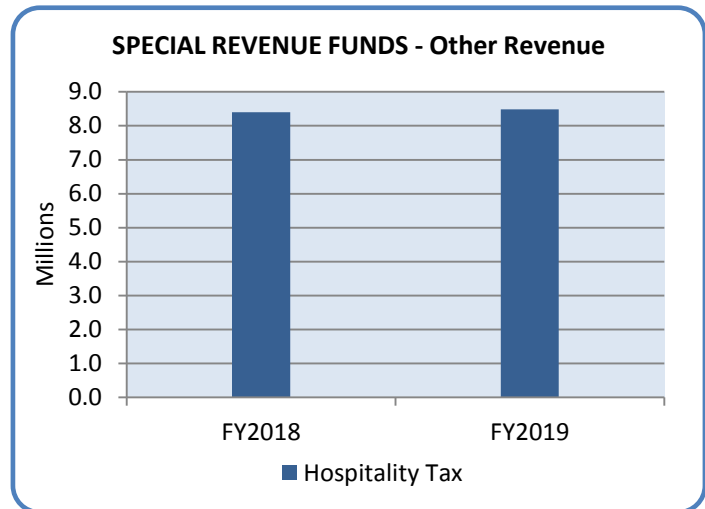
- Intergovernmental revenues comprise 65.9% of E911 revenue, which comes from the State of South Carolina.
- Intergovernmental revenues for Medical Charities (2.0%) and Parks, Recreation and Tourism (1.3%) are the portion of state-shared revenue allocated for these funds.
- Intergovernmental revenue provides 100% of Victim’s Rights revenue. The revenue 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 State and Local Accommodations Tax revenue.



Other Revenue

The Other Revenue category for the selected Special Revenue Funds comprises 15.4% of total revenue.

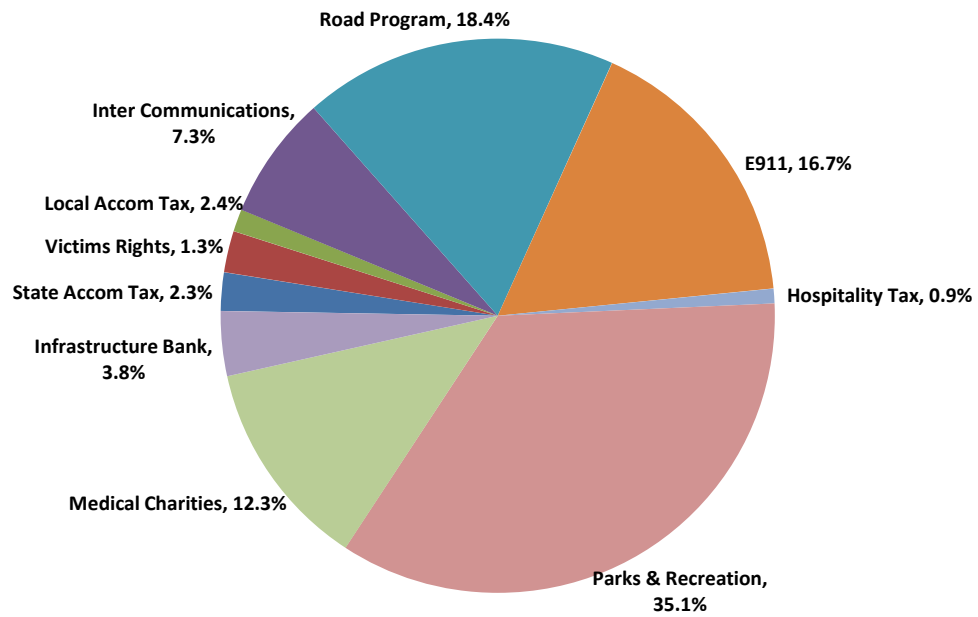
- This source provides 100% of Hospitality Tax revenue. Greenville County charges a hospitality tax to all establishments which sell prepared meals and beverages located in the unincorporated areas of Greenville County.
- This source also provides interest and/or miscellaneous revenues collected through the Infrastructure Bank, Medical Charities, E911, and Road Program.



SPECIAL REVENUE FUNDS – APPROPRIATIONS

Total appropriations for the selected Special Revenue Funds total \$46,380,886 for FY2018 and \$41,462,520 for FY2019. 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 Fund Appropriations



SPECIAL REVENUE FUNDS – OTHER FINANCING SOURCES/USES

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

Sources

- A total of \$6.6 million is included to be transferred from the Infrastructure Bank Special Revenue Fund and will be used for the Road Program Special Revenue Fund for both years of the biennium.
- The budget includes a transfer in the amount of \$1,884,784 from the Hospitality Tax Special Revenue Fund to the Parks, Recreation, and Tourism Special Revenue Fund for FY2018 and a transfer of \$1,534,784 for FY2019.

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. The transfer will be in the amount of \$2,500,000 in FY2018 and \$2,700,000 in FY2019.
- There will be a transfer from the Hospitality Tax Special Revenue Fund to Debt Service in the amount of \$3,795,838 in FY2018 and \$3,798,975 in FY2019.
- There will also be a transfer from the Hospitality Tax Special Revenue Fund to the Parks, Recreation, and Tourism Fund in the amount of \$1,884,784 in FY2018 and \$1,534,784 in FY2019 for tourism-related projects for both years of the biennium.
- A total of \$6.6 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 \$2,297,549 in FY2018 and \$2,080,284 in FY2019 to the Debt Service Fund to assist with debt payments on bond issues for road paving.
- From the Infrastructure Bank Special Revenue Fund, there will be a transfer of \$3,000,000 in FY2018 and \$2,200,000 in FY2019 to the Capital Projects Funds for related capital projects.
- Additionally, the Infrastructure Bank Special Revenue Fund will transfer \$6.6 million to the Road Program Special Revenue Fund for both years of the biennium.
- There will be a transfer from the Parks, Recreation, and Tourism Fund to the Capital Projects Fund for \$1,100,000 and to the Debt Service Fund for \$1,290,502 in FY2018. For FY2019, there will be a transfer of \$750,000 to the Capital Projects Fund and \$1,244,506 to the Debt Service Fund
- There will be a transfer from the E911 Special Revenue Fund (\$18,942 in FY2018 and \$22,533 in FY2019) and from the Parks, Recreation and Tourism Fund (\$284,130 in FY2018 and \$337,996 in FY2019) to the Health and Dental Internal Service Fund for related health insurance costs.

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.

FY2016-FY2019 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	DEBT SERVICE FUND			
	FY2016 ACTUAL	FY2017 ACTUAL *	FY2018 BUDGET	FY2019 BUDGET
Financial Sources				
Property Taxes	\$ 4,633,448	\$ 4,480,127	\$ 3,529,370	\$ 3,179,782
County Offices	-	-	-	-
Intergovernmental	7,959,215	8,010,905	7,975,598	7,611,026
Other	15,643	17,108	11,500	11,500
Total Estimated Financial Sources	\$ 12,608,306	\$ 12,508,140	\$ 11,516,468	\$ 10,802,308
Expenditures				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Community Development and Planning	-	-	-	-
Public Safety	-	-	-	-
Emergency Medical Services	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Parks, Recreation & Tourism	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	17,051,621	17,927,448	16,920,929	16,897,276
Interest and Fiscal Charges	5,018,879	4,395,906	3,921,043	3,538,529
Total Expenditures	\$ 22,070,500	\$ 22,323,354	\$ 20,841,972	\$ 20,435,805
Excess (deficiency) of revenues over(under) expenditures	\$ (9,462,194)	\$ (9,815,214)	\$ (9,325,504)	\$ (9,633,497)
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
Bonded Issuances/Premiums/Discounts	3,229,416	3,112,062	-	-
Transfers In	9,294,585	7,259,566	10,362,000	10,358,446
Transfers Out	(1,626,339)	-	-	-
Total Other Sources (Uses)	\$ 10,897,662	\$ 10,371,628	\$ 10,362,000	\$ 10,358,446
Net Increase (Decrease) in Fund Balance	\$ 1,435,468	\$ 556,414	\$ 1,036,496	\$ 724,949
Fund Balance July 1	\$ 1,820,190	\$ 3,255,658	\$ 3,812,072	\$ 4,848,568
Fund Balance June 30	\$ 3,255,658	\$ 3,812,072	\$ 4,848,568	\$ 5,573,517

* FY2017 actual revenues/expenditures are unaudited as of the printing date of this document.

CAPITAL PROJECTS FUND

The FY2018-FY2022 Capital Improvement Plan projects total \$141.620 million. The FY2018 Capital Improvement Program budget totals \$47.133 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 FY2018, the Capital Projects Fund totals \$35.100 million. The remaining \$12.033 million is financed by the County's two enterprise funds: solid waste and stormwater, and the road program special revenue fund. The FY2019 Capital Improvement Program budget totals \$61.978 million. Of this total, \$49.950 million is reported through the Capital Projects Fund. The remaining \$12.028 million is financed by the County's enterprise funds and the road program special revenue fund. 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, technological improvements, and facility improvements. Funding sources, as detailed in the Plan, vary depending on each project's nature.

FY2016-FY2019 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	CAPITAL PROJECTS			
	FY2016 ACTUAL	FY2017 ACTUAL *	FY2018 BUDGET	FY2019 BUDGET
Financial Sources				
Property Taxes	\$ -	\$ -	\$ -	\$ -
County Offices	-	-	-	-
Capital Projects Reserve	-	-	-	-
Intergovernmental	1,000,000	-	-	-
Other	671,794	37,980	-	-
Total Estimated Financial Sources	\$ 1,671,794	\$ 37,980	\$ -	\$ -
Expenditures				
Administrative Services	\$ -	\$ 44,411	\$ -	\$ -
General Services	1,110,468	1,672,224	6,370,000	5,710,000
Community Development & Planning	227,140	147,063	400,000	285,000
Public Safety	-	-	-	-
Emergency Medical Services	-	-	200,000	175,000
Judicial Services	9,467	18,563	-	-
Fiscal Services	-	-	30,000	30,000
Law Enforcement Services	-	-	-	-
Parks, Recreation & Tourism	139,393	961,615	2,100,000	3,750,000
Boards, Commissions & Others	-	-	-	-
Capital Outlay	13,888,626	7,200,256	26,000,000	40,000,000
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
	\$ 15,375,094	\$ 10,044,132	\$ 35,100,000	\$ 49,950,000
Excess (deficiency) of revenues over(under) expenditures	\$ (13,703,300)	\$ (10,006,152)	\$ (35,100,000)	\$ (49,950,000)
Other Financing Sources and Uses				
Sale of Property/Bond Issuance	-	-	26,000,000	40,000,000
Capital Lease Issuance	3,974,500	3,000,000	4,000,000	4,000,000
Transfers In	5,606,797	3,365,000	5,100,000	5,950,000
Transfers Out	(931,208)	-	-	-
Revenue from Donations	-	4,250,417	-	-
Total Other Sources (Uses)	\$ 8,650,089	\$ 10,615,417	\$ 35,100,000	\$ 49,950,000
Net Increase (Decrease) in Fund Balance	\$ (5,053,211)	\$ 609,265	\$ -	\$ -
Fund Balance July 1	\$ 4,767,276	\$ (285,935)	\$ 323,330	\$ 323,330
Fund Balance June 30	\$ (285,935)	\$ 323,330	\$ 323,330	\$ 323,330

* FY2017 actual revenues/expenditures are unaudited as of the printing date of this document.

PROPRIETARY FUNDS

The following 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.

INTERNAL SERVICE FUNDS

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

FY2016-FY2019 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	TOTAL INTERNAL SERVICE FUNDS			
	FY2016 ACTUAL	FY2017 ACTUAL *	FY2018 BUDGET	FY2019 BUDGET
Financial Sources				
Intergovernmental	\$ 140,015	\$ 30,112	\$ 109,000	\$ 109,000
Charges for Services	6,572,770	6,381,405	6,610,786	6,759,300
Premiums	30,953,736	29,765,694	31,134,896	31,359,026
Other	108,353	11,727	67,500	67,500
Total Estimated Financial Sources	\$ 37,774,874	\$ 36,188,938	\$ 37,922,182	\$ 38,294,826
Expenses				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	6,519,761	6,327,165	6,684,355	7,164,154
Community Development & Planning	-	-	-	-
Public Safety	-	-	-	-
Emergency Medical Services	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Parks, Recreation & Tourism	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Workers Compensation	2,182,579	2,092,768	2,215,000	2,255,000
Health and Dental	31,987,510	35,523,567	33,339,345	33,961,132
	\$ 40,689,850	\$ 43,943,500	\$ 42,238,700	\$ 43,380,286
Excess(deficiency) of revenues over(under) expenses	\$ (2,914,976)	\$ (7,754,562)	\$ (4,316,518)	\$ (5,085,460)
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
State Conservation Loan	-	-	-	-
Transfers In	-	2,100,000	4,422,732	5,450,890
Transfers Out	(250,000)	-	(559,532)	(570,818)
Total Other Sources (Uses)	(250,000)	2,100,000	3,863,200	4,880,072
Net Increase (Decrease)in Net Assets	\$ (3,164,976)	\$ (5,654,562)	\$ (453,318)	\$ (205,388)
Fund Balance - Beginning	\$ 5,007,333	\$ 1,842,357	\$ (3,812,205)	\$ (4,265,523)
Fund Balance - Ending	\$ 1,842,357	\$ (3,812,205)	\$ (4,265,523)	\$ (4,470,911)

* FY2017 actual revenues/expenditures are unaudited as of the printing date of this document.

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.

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 \$11,556,689 in FY2018 and \$11,845,720 in FY2019. 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 other revenue and is estimated to be \$7,866,651 in FY2018 and \$7,944,698 in FY2019. Enterprise Fund expenditures for Solid Waste total \$17,130,170 in FY2018 and \$10,431,730 in FY2019. Solid Waste expenditures are classified as: landfill operations, convenience center operations, recycling and post closure activities. Expenditures for the Stormwater Enterprise Fund total \$10,541,483 for FY2018 and \$10,666,542 in FY2019.

FY2016-FY2019 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	TOTAL ENTERPRISE FUNDS			
	FY2016 ACTUAL	FY2017 ACTUAL *	FY2018 BUDGET	FY2019 BUDGET
Financial Sources				
Property Taxes	\$ 3,848,588	\$ 3,862,734	\$ 3,979,689	\$ 4,099,080
Charges for Services	6,877,324	6,777,830	7,542,000	7,711,640
Stormwater Fees	7,650,869	7,786,813	7,804,651	7,882,698
Other	195,325	271,979	97,000	97,000
Total Estimated Financial Sources	\$ 18,572,106	\$ 18,699,356	\$ 19,423,340	\$ 19,790,418
Expenses				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Community Development & Planning	17,128,263	21,663,339	27,023,333	20,419,082
Public Safety	-	-	-	-
Emergency Medical Services	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Parks, Recreation & Tourism	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Capital Outlay	-	-	-	-
	\$ 17,128,263	\$ 21,663,339	\$ 27,023,333	\$ 20,419,082
Excess(deficiency) of revenues over(under) expenses	\$ 1,443,843	\$ (2,963,983)	\$ (7,599,993)	\$ (628,664)
Other Financing Sources and Uses				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(247,050)	(729,854)	(648,320)	(679,190)
Total Other Sources (Uses)	\$ (247,050)	\$ (729,854)	\$ (648,320)	\$ (679,190)
Net Increase (Decrease)in Net Assets	\$ 1,196,793	\$ (3,693,837)	\$ (8,248,313)	\$ (1,307,854)
Fund Net Position - Beginning	\$ 27,873,243	\$ 29,070,036	\$ 25,376,199	\$ 17,127,886
Fund Net Position - Ending	\$ 29,070,036	\$ 25,376,199	\$ 17,127,886	\$ 15,820,032

* FY2017 actual revenues/expenditures are unaudited as of the printing date of this document.

CHANGES IN ENDING FUND BALANCES

The following chart depicts the change in ending fund balance for all funds included in the biennium budget. An explanation of changes in fund balance greater than 10% follows.

	2017 Actual Ending Fund Balance	2018 Proposed Ending Fund Balance	Change in Fund Balance	% Change	2019 Proposed Ending Fund Balance	Change in Fund Balance	% Change
General Fund	\$ 49,687,265	\$ 48,105,839	\$ (1,581,426)	-3.18%	\$ 45,669,459	\$ (2,436,380)	-5.06%
Special Revenue Funds	31,433,457	13,527,165	(17,906,292)	-56.97%	8,668,138	(4,859,027)	-35.92%
Debt Service Fund	3,812,072	4,848,568	1,036,496	27.19%	5,573,517	724,949	14.95%
Capital Projects Fund	323,330	323,330	-	0.00%	323,330	-	0.00%
Fleet Management	1,342,777	1,321,176	(21,601)	-1.61%	957,004	(364,172)	-27.56%
Workers Compensation	1,350,749	1,180,749	(170,000)	-12.59%	995,999	(184,750)	-15.65%
Health Insurance Fund	(6,505,731)	(6,767,448)	(261,717)	4.02%	(6,423,914)	343,534	-5.08%
Solid Waste Enterprise Fund	8,967,498	3,394,017	(5,573,481)	-62.15%	4,808,007	1,413,990	41.66%
Stormwater Enterprise Fund	16,408,701	13,733,869	(2,674,832)	-16.30%	11,012,025	(2,721,844)	-19.82%

* FY2017 actual revenues/expenditures are unaudited as of the printing date of this document.

Explanation of Changes in Fund Balance Greater than 10%

Special Revenue Funds – The FY2018 ending fund balance is projected to be \$17,906,292 less than the FY2017 actual ending fund balance (unaudited). The FY2019 ending fund balance is projected to be \$4,859,027 less than the FY2018 projected ending balance. These decreases are due to the use of fund balance for one-time capital project expenditures.

Debt Service Fund – The FY2018 ending fund balance is projected to be \$1,036,496 more than the FY2017 actual ending fund balance (unaudited). The FY2019 ending fund balance is projected to be \$724,949 more than the FY2018 ending fund balance. These changes are due to retirement of various bond issues.

Fleet Management Internal Service Fund – The FY2019 ending fund balance is projected to be \$364,172 less than the projected FY2018 ending fund balance. This decrease is due to additional operating costs.

Workers Compensation Internal Service Fund – The FY2018 ending fund balance is projected to be \$170,000 less than the FY2017 actual ending fund balance (unaudited). The FY2019 ending fund balance is projected to be \$184,750 less than the FY2018 projected ending fund balance. These decreases are due to transfer from the workers compensation fund to the general fund for both years.

Solid Waste Enterprise Fund – The FY2018 ending fund balance is projected to be \$5,573,481 less than the FY2017 actual ending fund balance (unaudited). The FY2019 ending fund balance is projected to be \$1,413,990 more than the FY2018 projected ending fund balance. These changes are due to the anticipated expenses and timing related to the construction of a new cell at the landfill.

Stormwater Enterprise Fund – The FY2018 ending fund balance is projected to be \$2,674,832 less than the FY2017 actual ending fund balance (unaudited). The FY2019 ending fund balance is projected to be \$2,721,844 less than the FY2018 projected ending fund balance. These changes are due to the use of fund balance for one-time capital projects and to increase projected revenues.

POSITION SUMMARY

The budget includes funding for 2,145.04 full-time equivalent positions for FY2018 and 2,163.04 for FY2019. A net total of 36.25 positions have been added for FY2018 and 18.00 positions for FY2019. These additions include positions in Law Enforcement Services, Public Safety, Emergency Medical Services, and Community Development and Planning areas. The following chart displays the number of full-time equivalent positions by departments.

DEPARTMENT	FY2016 ACTUAL	FY2017 ACTUAL	FY2018 BUDGET	FY17-18 Variance	FY2019 BUDGET	FY18-19 Variance
GENERAL FUND						
ADMINISTRATIVE SERVICES	24.80	26.00	26.00	-	26.00	-
GENERAL SERVICES	153.90	153.90	153.90	-	153.90	-
COMMUNITY DEVELOPMENT AND PLANNING	203.25	214.25	215.25	1.00	215.25	-
PUBLIC SAFETY	380.64	382.52	388.52	6.00	394.52	6.00
EMERGENCY MEDICAL SERVICES	211.69	213.69	224.69	11.00	224.69	-
ELECTED&APPOINTED OFFICIALS /JUDICIAL	236.20	239.16	240.16	1.00	240.16	-
ELECTED&APPOINTED OFFICIALS/ FISCAL	44.48	44.48	45.48	1.00	45.48	-
ELECTED&APPOINTED OFFICIALS/LAW ENFORCEMENT	559.55	575.55	588.55	13.00	599.55	11.00
OTHER SERVICES	1.00	1.00	1.00	-	1.00	-
TOTAL GENERAL FUND	1,815.51	1,850.55	1,883.55	33.00	1,900.55	17.00
SPECIAL REVENUE FUND						
MEDICAL CHARITIES	37.25	37.25	39.50	2.25	39.50	-
E911	7.00	7.00	7.00	-	7.00	-
PARKS RECREATION AND TOURISM	93.87	98.33	98.33	-	98.33	-
VICTIM RIGHTS	12.00	12.00	11.00	(1.00)	11.00	-
TOTAL SPECIAL REVENUE FUNDS (BUDGET)	150.12	154.58	155.83	1.25	155.83	-
INTERNAL SERVICE FUNDS						
FLEET MANAGEMENT	21.75	21.75	21.75	-	21.75	-
TOTAL INTERNAL SERVICE FUNDS	21.75	21.75	21.75	-	21.75	-
ENTERPRISE FUNDS						
ENTERPRISE FUND/LAND DEVELOPMENT	21.00	21.00	23.00	2.00	24.00	1.00
ENTERPRISE FUND/FLOODPLAIN MANAGEMENT	8.00	10.00	10.00	-	10.00	-
ENTERPRISE FUND/SOIL AND WATER	4.00	4.00	4.00	-	4.00	-
ENTERPRISE FUND/SOLID WASTE	47.00	46.91	46.91	-	46.91	-
TOTAL ENTERPRISE FUNDS	80.00	81.91	83.91	2.00	84.91	1.00
TOTAL ALL FUNDS	2,067.38	2,108.79	2,145.04	36.25	2,163.04	18.00

Explanation of Variances

- In the Community Development and Planning Department, one animal control officer position was added to the Animal Care Services Division in FY2018.
- In the Public Safety Department, six detention officer positions were added to the Detention Center Division for both years of the biennium.
- In Emergency Medical Services, the following positions were added in FY2018: three paramedic positions, two communication specialist positions, four emergency medical technician positions, and two operational support technician positions.
- In the Judicial Services area, one Victim Advocate position was moved from the Victim Rights Special Revenue Fund to the General Fund.
- In the Fiscal Services area, one administrative assistant position was added to Register of Deeds office.
- In the Law Enforcement area, the following positions were added in FY2018: five master deputy positions and six communication specialist positions for the Sheriff's Office and one deputy coroner position and one administrative support specialist position for the Coroner's Office. For FY2019, five additional master deputy positions and six additional communication specialist positions were added.
- For the Medical Charities Special Revenue Fund, three part-time medical assistant positions were added.
- In the Stormwater Enterprise Fund, one plans examiner position and one inspector position were added to the Land Development Division in FY2018. In FY2019, an additional inspector position was added.

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