

## BUDGET SUMMARIES

Greenville County’s biennium budget for FY2022 and FY2023 totals \$647,490,572. The FY2022 budget totals \$318,953,113, which is 4.78% greater than the FY2021 budget of \$304,407,104. The FY2023 budget totals \$328,537,459, which is 3.00% greater than FY2022. The following chart provides an overview of the County’s overall biennium budget for Fiscal Years 2022 and 2023 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 FY2020	ADOPTED BUDGET FY2021	ADOPTED BUDGET FY2022	ADOPTED BUDGET FY2023
<b>GENERAL FUND BUDGET</b>				
Administrative Services	\$ 3,082,319	\$ 3,100,972	\$ 3,360,382	\$ 3,445,867
General Services	13,203,284	13,378,274	14,010,209	14,451,800
Strategic Operations	22,809,758	23,925,507	28,234,644	29,575,165
Community Development and Planning	23,123,492	23,160,075	24,329,522	24,797,319
Public Safety	28,846,477	29,763,422	34,652,533	35,754,424
Elected & Appointed Offices/ Judicial	20,402,715	20,796,270	22,879,347	23,516,411
Elected & Appointed Offices/ Fiscal	3,167,587	3,188,070	3,424,951	3,520,100
Elected & Appointed Offices/Law Enforcement	49,469,804	50,933,154	59,859,354	62,378,432
Other Services	13,706,801	16,325,487	10,949,391	11,235,128
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 177,812,237</b>	<b>\$ 184,571,231</b>	<b>\$ 201,700,333</b>	<b>\$ 208,674,646</b>
Interfund Transfers	8,272,791	8,458,518	4,158,895	5,002,027
<b>TOTAL GENERAL FUND BUDGET</b>	<b>\$ 186,085,028</b>	<b>\$ 193,029,749</b>	<b>\$ 205,859,228</b>	<b>\$ 213,676,673</b>
<b>SPECIAL REVENUE FUND</b>				
State Accommodations Tax	\$ 1,277,526	\$ 1,278,138	\$ 996,750	\$ 997,217
Local Accommodations Tax	400,000	400,000	400,000	400,000
E911	3,167,602	2,789,641	2,918,905	2,944,213
Hospitality Tax *	8,779,459	8,927,184	7,427,622	7,686,272
Infrastructure Bank *	13,844,989	12,994,403	13,401,003	14,018,805
Medical Charities	6,322,143	6,534,610	6,870,055	6,999,822
Parks, Recreation, and Tourism *	20,763,145	19,632,660	18,059,805	17,163,686
Public Safety Interoperable Communications	3,356,510	3,356,510	3,356,510	3,356,510
Road Program *	14,800,000	14,800,000	15,250,000	15,250,000
Victim's Rights	625,554	641,164	447,015	459,659
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>\$ 73,336,928</b>	<b>\$ 71,354,310</b>	<b>\$ 69,127,665</b>	<b>\$ 69,276,184</b>
<b>DEBT SERVICE FUND</b>				
General Obligation Bonds	\$ 7,698,410	\$ 7,699,153	\$ 6,803,677	\$ 6,342,140
Certificates of Participation	3,804,675	3,810,650	3,800,400	3,796,300
Special Source Revenue Bonds	2,519,641	2,501,924	2,074,888	2,077,966
Capital Leases	3,510,449	3,766,134	4,626,109	5,462,763
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 17,533,175</b>	<b>\$ 17,777,861</b>	<b>\$ 17,305,074</b>	<b>\$ 17,679,169</b>
<b>ENTERPRISE FUND</b>				
Solid Waste *	\$ 15,808,953	\$ 10,390,323	\$ 13,556,644	\$ 14,686,262
Stormwater Management	12,094,867	11,854,861	13,104,502	13,219,171
<b>TOTAL ENTERPRISE FUND</b>	<b>\$ 27,903,820</b>	<b>\$ 22,245,184</b>	<b>\$ 26,661,146</b>	<b>\$ 27,905,433</b>
<b>TOTAL BUDGET</b>	<b>\$ 304,858,951</b>	<b>\$ 304,407,104</b>	<b>\$ 318,953,113</b>	<b>\$ 328,537,459</b>
<i>* Expenditures include transfers out to other funds</i>				
<b>INTERNAL SERVICE FUND</b>				
Fleet Management	\$ 7,734,599	\$ 7,763,426	\$ 7,782,779	\$ 7,833,396
Workers Compensation *	2,631,000	2,640,000	4,085,000	4,085,000
Health/Dental Insurance Program	33,770,000	32,530,000	26,149,724	26,268,852
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>\$ 44,135,599</b>	<b>\$ 42,933,426</b>	<b>\$ 38,017,503</b>	<b>\$ 38,187,248</b>

# CONSOLIDATED FUND SUMMARY

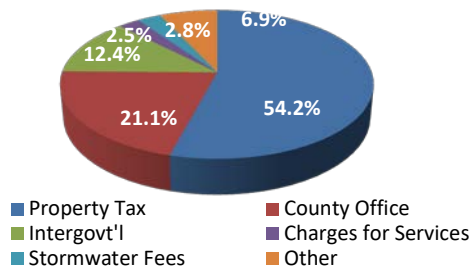
## FISCAL YEAR 2022

The following chart presents a consolidated summary for Fiscal Year 2022 of all funds, including revenue sources and expenditures on a comparative basis.

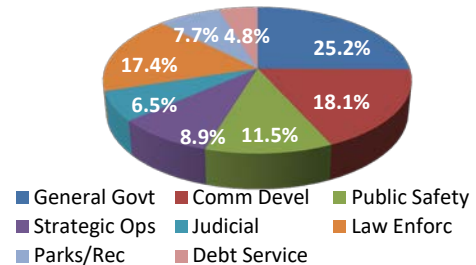
	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
<b>Financial Sources</b>							
Property Taxes	\$ 112,186,696	\$ 31,379,659	\$ 3,700,511	\$ -	\$ 4,757,800	\$ 152,024,666	\$ -
County Offices/Fees	37,901,541	21,199,115	-	-	-	59,100,656	-
Intergovernmental	24,535,080	4,759,540	5,622,890	-	-	34,917,510	-
Charges for Services	-	-	-	-	7,179,051	7,179,051	7,169,950
Premiums	-	-	-	-	-	-	31,462,011
Stormwater Fees	-	-	-	-	7,979,000	7,979,000	-
Capital Projects Reserve	-	-	-	-	-	-	-
Other	8,752,880	10,402,373	38,600	-	265,000	19,458,853	99,000
<b>Total Estimated Financial Sources</b>	<b>\$ 183,376,197</b>	<b>\$ 67,740,687</b>	<b>\$ 9,362,001</b>	<b>\$ -</b>	<b>\$ 20,180,851</b>	<b>\$ 280,659,736</b>	<b>\$ 38,730,961</b>
<b>Expenditures</b>							
Administrative Services	\$ 3,360,382	\$ -	\$ -	\$ -	\$ -	\$ 3,360,382	\$ -
General Services	14,010,209	-	-	1,071,000	-	15,081,209	7,782,779
Strategic Operations	28,234,644	3,356,510	-	449,000	-	32,040,154	-
Community Development & Planning	24,329,522	13,875,975	-	1,000,000	26,069,996	65,275,493	-
Public Safety	34,652,533	6,870,055	-	-	-	41,522,588	-
Judicial Services	22,879,347	447,015	-	245,000	-	23,571,362	-
Fiscal Services	3,424,951	-	-	155,000	-	3,579,951	-
Law Enforcement Services	59,859,354	2,918,905	-	225,000	-	63,003,259	-
Parks, Recreation & Tourism	10,949,391	16,173,878	-	675,000	-	27,798,269	-
Boards, Commissions & Others	-	1,765,000	-	7,000,000	-	8,765,000	-
Workers Compensation	-	-	-	-	-	-	2,085,000
Health and Dental	-	-	-	-	-	-	26,149,724
Capital Outlay	-	200,000	-	60,000,000	-	60,200,000	-
Principal Retirement	-	-	14,641,618	-	-	14,641,618	-
Interest and Fiscal Charges	-	-	2,663,456	-	-	2,663,456	-
<b>Total Expenditures</b>	<b>\$ 201,700,333</b>	<b>\$ 45,607,338</b>	<b>\$ 17,305,074</b>	<b>\$ 70,820,000</b>	<b>\$ 26,069,996</b>	<b>\$ 361,502,741</b>	<b>\$ 36,017,503</b>
Excess (deficiency) of revenues over (under) expenditures	\$ (18,324,136)	\$ 22,133,349	\$ (7,943,073)	\$ (70,820,000)	\$ (5,889,145)	\$ (80,843,005)	\$ 2,713,458
<b>Other Financing Sources and Uses</b>							
Sale of Property	\$ -	\$ -	\$ -	\$ 60,000,000	\$ -	\$ 60,000,000	\$ -
Capital Lease Issuance	-	-	-	7,000,000	-	7,000,000	-
Transfers In	16,934,188	1,334,784	10,481,400	3,820,000	-	32,570,372	-
Transfers Out	(4,158,895)	(23,520,327)	-	-	(591,150)	(28,270,372)	(2,000,000)
<b>Total Other Sources (Uses)</b>	<b>\$ 12,775,293</b>	<b>\$ (22,185,543)</b>	<b>\$ 10,481,400</b>	<b>\$ 70,820,000</b>	<b>\$ (591,150)</b>	<b>\$ 71,300,000</b>	<b>\$ (2,000,000)</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (5,548,843)</b>	<b>\$ (52,194)</b>	<b>\$ 2,538,327</b>	<b>\$ -</b>	<b>\$ (6,480,295)</b>	<b>\$ (9,543,005)</b>	<b>\$ 713,458</b>
Fund Balance July 1	\$ 47,298,238	\$ 25,718,842	\$ 9,867,204	\$ (1,370,151)	\$ 17,745,463	\$ 99,259,596	\$ 6,824,216
Estimated Revenue Replacement (CSLFRF)	31,425,244	-	-	-	-	31,425,244	-
Reserved for Encumbrances	-	1,141,125	-	-	-	1,141,125	-
<b>Fund Balance June 30</b>	<b>\$ 73,174,639</b>	<b>\$ 24,525,523</b>	<b>\$ 12,405,531</b>	<b>\$ (1,370,151)</b>	<b>\$ 11,265,168</b>	<b>\$ 88,575,466</b>	<b>\$ 7,537,674</b>

\* FY2022 includes estimated revenue replacement funds from the Coronavirus State and Local Fiscal Recovery Fund

**FY2022 Estimated Financial Sources**  
\$280.659 Million



**FY2022 Estimated Expenditures**  
\$361.502 Million



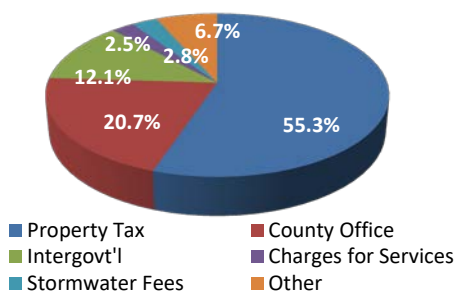
# CONSOLIDATED FUND SUMMARY

## FISCAL YEAR 2023

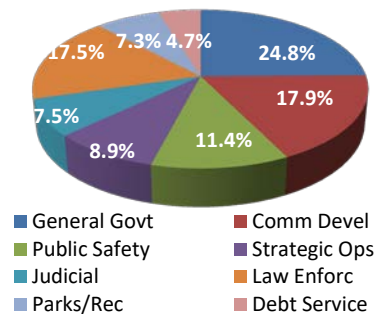
The following chart presents a consolidated summary for Fiscal Year 2023 of all funds, including revenue sources and expenditures on a comparative basis.

	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds	Total Budget	Internal Service Funds
<b>Financial Sources</b>							
Property Taxes	\$ 118,806,164	\$ 32,634,845	\$ 3,848,532	\$ -	\$ 4,948,112	\$ 160,237,653	\$ -
County Offices/Fees	38,684,570	21,409,022	-	-	-	60,093,592	-
Intergovernmental	24,553,808	4,803,657	5,617,952	-	-	34,975,417	-
Charges for Services	-	-	-	-	7,188,027	7,188,027	7,422,193
Premiums	-	-	-	-	-	-	31,988,059
Capital Projects Reserve	-	-	-	-	-	-	-
Stormwater Fees	-	-	-	-	8,058,790	8,058,790	-
Other	8,700,791	10,449,644	38,600	-	265,000	19,454,035	100,000
<b>Total Estimated Financial Sources</b>	<b>\$ 190,745,333</b>	<b>\$ 69,297,168</b>	<b>\$ 9,505,084</b>	<b>\$ -</b>	<b>\$ 20,459,929</b>	<b>\$ 290,007,514</b>	<b>\$ 39,510,252</b>
<b>Expenditures</b>							
Administrative Services	\$ 3,445,867	\$ -	\$ -	\$ -	\$ -	\$ 3,445,867	\$ -
General Services	14,451,800	-	-	2,075,000	-	16,526,800	7,833,396
Strategic Operations	29,575,165	3,356,510	-	390,000	-	33,321,675	-
Community Development & Planning	24,797,319	13,875,975	-	850,000	27,320,763	66,844,057	-
Public Safety	35,754,424	6,999,822	-	-	-	42,754,246	-
Judicial Services	23,516,411	459,659	-	4,135,000	-	28,111,070	-
Fiscal Services	3,520,100	-	-	165,000	-	3,685,100	-
Law Enforcement Services	62,378,432	2,944,213	-	150,000	-	65,472,645	-
Parks, Recreation & Tourism	11,235,128	15,447,484	-	500,000	-	27,182,612	-
Boards, Commissions & Others	-	1,765,000	-	7,000,000	-	8,765,000	-
Workers Compensation	-	-	-	-	-	-	2,085,000
Health and Dental	-	-	-	-	-	-	26,268,852
Capital Outlay	-	200,000	-	60,000,000	-	60,200,000	-
Principal Retirement	-	-	15,339,621	-	-	15,339,621	-
Interest and Fiscal Charges	-	-	2,339,548	-	-	2,339,548	-
	\$ 208,674,646	\$ 45,048,663	\$ 17,679,169	\$ 75,265,000	\$ 27,320,763	\$ 373,988,241	\$ 36,187,248
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (17,929,313)</b>	<b>\$ 24,248,505</b>	<b>\$ (8,174,085)</b>	<b>\$ (75,265,000)</b>	<b>\$ (6,860,834)</b>	<b>\$ (83,980,727)</b>	<b>\$ 3,323,004</b>
<b>Other Financing Sources and Uses</b>							
Sale of Property	\$ -	\$ -	\$ -	\$ 64,000,000	\$ -	\$ 64,000,000	\$ -
Capital Lease Issuance	-	-	-	7,000,000	-	7,000,000	-
Transfers In	14,697,405	1,334,784	11,317,029	4,265,000	-	31,614,218	-
Transfers Out	(5,002,027)	(24,227,521)	-	-	(584,670)	(29,814,218)	(2,000,000)
<b>Total Other Sources (Uses)</b>	<b>\$ 9,695,378</b>	<b>\$ (22,892,737)</b>	<b>\$ 11,317,029</b>	<b>\$ 75,265,000</b>	<b>\$ (584,670)</b>	<b>\$ 72,800,000</b>	<b>\$ (2,000,000)</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (8,233,935)</b>	<b>\$ 1,355,768</b>	<b>\$ 3,142,944</b>	<b>\$ -</b>	<b>\$ (7,445,504)</b>	<b>\$ (11,180,727)</b>	<b>\$ 1,323,004</b>
Fund Balance July 1	\$ 73,174,639	\$ 24,525,523	\$ 12,405,531	\$ (1,370,151)	11,265,168	120,000,710	(1,129,412)
Reserved for Encumbrances	-	-	-	-	-	-	-
Fund Balance June 30	\$ 64,940,704	\$ 25,881,291	\$ 15,548,475	\$ (1,370,151)	\$ 3,819,664	\$ 108,819,983	\$ 193,592

**FY2023 Estimated Financial Sources**  
\$290.007 Million



**FY2023 Estimated Expenditures**  
\$373.988 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

#### FY2020-FY2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	GENERAL FUND			
	FY2020 ACTUAL	FY2021 ACTUAL *	FY2022 BUDGET	FY2023 BUDGET
<b>Financial Sources</b>				
Property Taxes	\$ 99,080,431	\$ 106,055,932	\$ 112,186,696	\$ 118,806,164
County Offices	35,615,037	39,137,959	37,901,541	38,684,570
Intergovernmental	21,188,938	20,950,673	24,535,080	24,553,808
Other	10,458,581	6,677,778	8,752,880	8,700,791
<b>Total Estimated Financial Sources</b>	<b>\$ 166,342,987</b>	<b>\$ 172,822,342</b>	<b>\$ 183,376,197</b>	<b>\$ 190,745,333</b>
<b>Expenditures</b>				
Administrative Services	\$ 2,979,342	\$ 3,130,568	\$ 3,360,382	\$ 3,445,867
General Services	12,743,218	13,126,598	14,010,209	14,451,800
Strategic Operations	19,716,147	14,454,299	28,234,644	29,575,165
Community Development & Planning	21,776,618	21,923,255	24,329,522	24,797,319
Public Safety	31,957,624	33,723,882	34,652,533	35,754,424
Judicial Services	20,082,705	20,982,280	22,879,347	23,516,411
Fiscal Services	3,263,963	3,304,261	3,424,951	3,520,100
Law Enforcement Services	53,699,325	56,726,218	59,859,354	62,378,432
Boards, Commissions & Others	10,238,127	10,955,389	10,949,391	11,235,128
Capital Outlay	-	-	-	-
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 176,457,069</b>	<b>\$ 178,326,750</b>	<b>\$ 201,700,333</b>	<b>\$ 208,674,646</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>	<b>\$ (10,114,082)</b>	<b>\$ (5,504,408)</b>	<b>\$ (18,324,136)</b>	<b>\$ (17,929,313)</b>
<b>Other Financing Sources and Uses</b>				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
Bonded Sale/Debt Security issuance	-	-	-	-
Proceeds of land held for resale	-	-	-	-
Transfers In	14,899,633	23,476,267	16,934,188	14,697,405
Transfers out	(3,402,958)	(23,062,611)	(4,158,895)	(5,002,027)
<b>Total Other Sources (Uses)</b>	<b>\$ 11,496,675</b>	<b>\$ 413,656</b>	<b>\$ 12,775,293</b>	<b>\$ 9,695,378</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 1,382,593</b>	<b>\$ (5,090,752)</b>	<b>\$ (5,548,843)</b>	<b>\$ (8,233,935)</b>
Fund Balance July 1	\$ 51,006,397	\$ 52,388,990	\$ 47,298,238	\$ 73,174,639
Estimated Revenue Replacement (CSLFRF)			31,425,244	
<b>Fund Balance June 30</b>	<b>\$ 52,388,990</b>	<b>\$ 47,298,238</b>	<b>\$ 73,174,639</b>	<b>\$ 64,940,704</b>

\* FY2021 actual revenues/expenditures are unaudited as of the printing date of this document.

\*\* FY2022 includes estimated revenue replacement funds from the Coronavirus State and Local Fiscal Recovery Fund

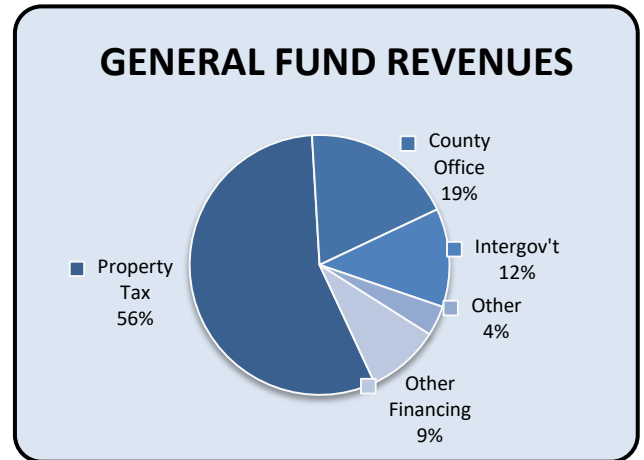
The General Fund operating and capital budget for the two-year period of FY2022 and FY2023 totals \$419,535,901. The General Fund operating budget for FY2022 (including salaries, operating, contractual and capital line items) totals \$205,859,228. This represents an increase of \$12,829,479 or 6.65% from the FY2021 budget. The General Fund operating budget for FY2023 (including salaries, operating, contractual, and capital line items) totals \$213,676,673. This represents an increase of \$7,817,445 or 3.80% from FY2022. The increase is attributed to salary adjustments and funding for various departmental expansions.

## GENERAL FUND REVENUES

General Fund revenues in FY2022 are projected to be \$200,310,385. Revenues in FY2023 are projected to be \$205,442,738. 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 \$112,186,696 for FY2022 and \$118,806,164 for FY2023. Property taxes are the County’s largest single revenue source, comprising 56% of all General Fund revenues. Budgeted net collections for FY2022 are based on \$2.69 billion estimated assessed valuation and a 98% collection rate. Budgeted net collections for FY2023 are based on \$2.77 billion estimated assessed valuation and a 98% collection rate.



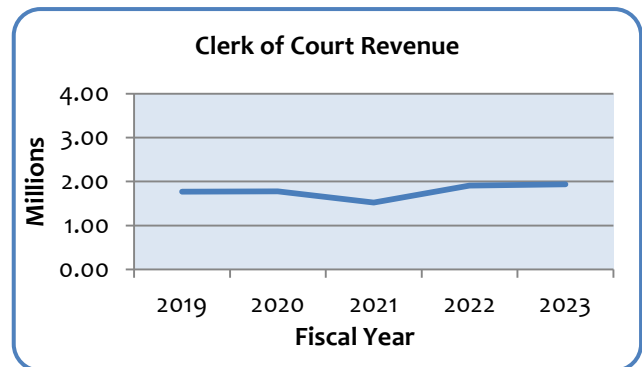
The tax millage for the General Fund will be 41.6 mills in FY2022 and FY2023. The tax levy on a piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Tax Services Division using a variety of factors such as size, condition, 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%.

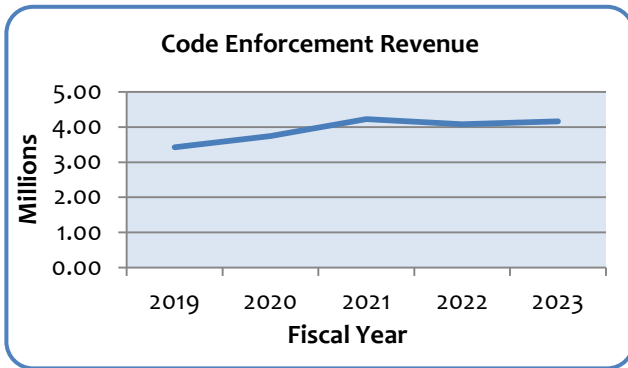
### County Office Revenue

County Office Revenue represents the second largest revenue source for the County, comprising 19% 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, Probate Court, and Emergency Medical Services.

### 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 FY2022 and \$1.93 million for FY2023. The projection for FY2022 is 25% greater than the FY2021 actual revenue of \$1.52 million. Actual revenue for FY2020 and FY2021 are lower due to court case delays and cancellations because of the COVID-19 pandemic. Projections for the biennium are based on historical trends from previous years.



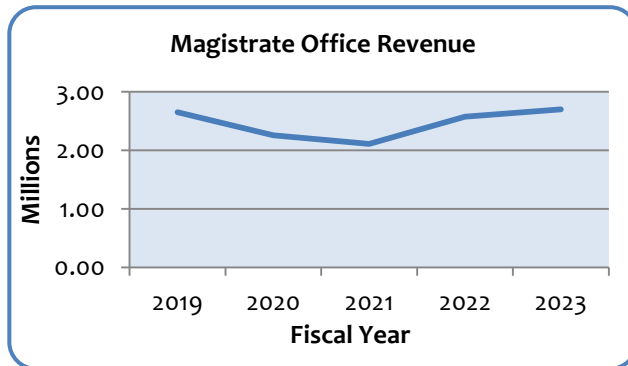
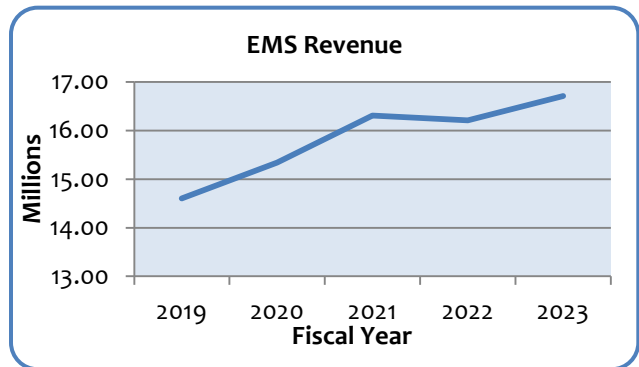


**Code Enforcement Revenue**

Code Enforcement Revenue from fees for building permits and inspections is projected to be approximately \$4.08 million for FY2022 and \$4.16 million for FY2023. 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 \$16.21 million by FY2022 and \$16.71 million by FY2023. 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.

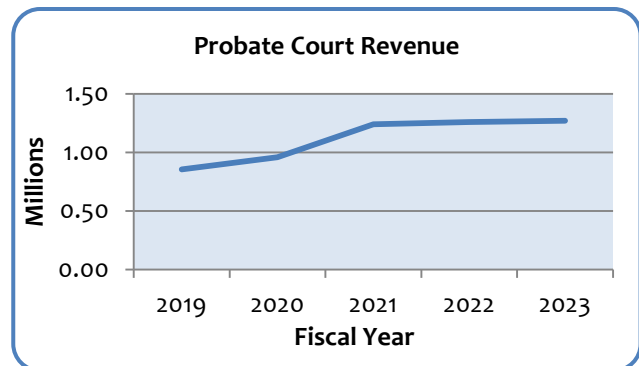


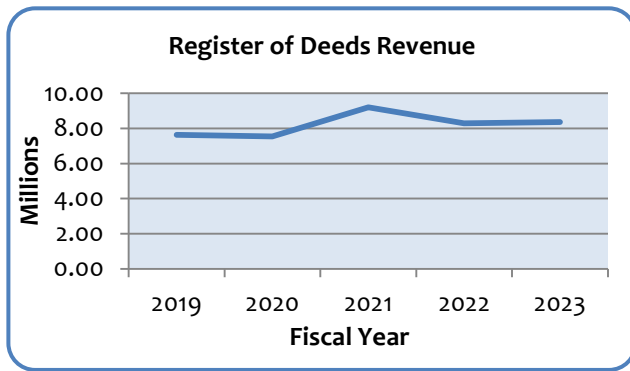
**Magistrate Office Fines and Fees**

Revenue for Magistrate Office Fines and Fees is projected to be \$2.67 million for FY2022 and \$2.70 million for FY2023. The FY2022 projection of magistrate office revenue is 26.7% greater than the FY2020 actual revenue of \$2.11 million. This is due to the closing of the courts during the pandemic in 2020. Current projections for future years include a very flat growth factor.

**Probate Court Revenue**

Probate Court revenue is projected to be \$1.26 million for FY2022 and \$1.27 million in FY2023. 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 \$8.28 million by FY2022 and \$8.37 million in FY2023.

**Intergovernmental Revenue**

Intergovernmental revenue includes state-shared revenues and any funds received from other governmental entities and accounts for 12% of General Fund current revenue. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest source is the State Aid to Subdivision, distributed quarterly from the Local Government Fund and funded by a transfer of state general fund revenues.

**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 \$16,934,188 for FY2022 and \$14,697,405 for FY2023. The budget includes transfers from special revenue funds, such as the Road Program, Infrastructure Bank, and Hospitality Tax, and from the workers compensation internal service fund. Other financing sources account for 9% of the General Fund revenue.

**GENERAL FUND APPROPRIATIONS**

Total general fund appropriations for FY2022 are \$201,700,333 (exclusive of \$4,158,895 for interfund transfers). General fund appropriations for FY2023 are \$208,674,646 (exclusive of \$5,002,027 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 FY2022 total \$165,832,739 and equates to 82.2% of the General Fund operating budget. The personnel services budget for FY2023 totals \$172,248,806 and equates to 82.5% of the General Fund operating budget.

**Operating Expenses and Contractual Charges**

Operating Expenses for the General Fund for FY2022 total \$31,824,625. Operating expenses for FY2023 total \$32,291,584. General Fund Contractual Charges total \$4,001,076 for FY2022 and \$4,106,363 for FY2023.

**Capital Outlay**

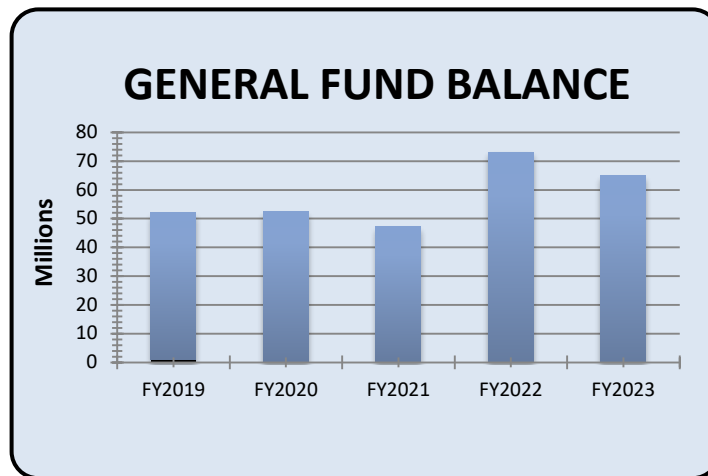
The General Fund Capital Line Item budget totals \$41,893 for FY2022 and \$27,893 for FY2023. These capital items will have no direct impact on future operating budgets, with the impact of maintenance costs absorbed through redirection of a portion of the capital funds programmed in the five year financial 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 \$4,158,895 for FY2022 and \$5,002,027 for FY2023. Transfers to other funds include funding for master lease debt service 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, 2020 was \$52,388,990. The fund balance (unaudited) as of June 30, 2021 is \$47,298,238. As of June 30, 2022, the fund balance for the General Fund is projected at \$73,174,639. As of June 30, 2023, the fund balance for the General Fund is projected at \$64,940,704.



**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 revenues in accordance with its financial policies. The following chart outlines the County’s forecast of General Fund revenues and expenditures through FY2025.



### GENERAL FUND PROJECTION

	FY2019 ACTUAL	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	FY2024 PROJECTED	FY2025 PROJECTED
<b>BEGINNING FUND BALANCE</b>	\$ 52,142,675	\$ 51,006,397	\$ 52,388,990	\$ 47,298,238	\$ 73,174,639	\$ 64,940,704	\$ 64,855,770
<b>REVENUES</b>							
Property Tax	\$ 97,036,794	\$ 99,080,431	\$ 106,055,932	\$ 112,186,696	\$ 118,806,164	\$ 124,746,472	\$ 130,983,796
County Office Revenue	34,676,413	35,615,037	39,137,959	37,901,541	38,684,570	40,231,953	41,841,231
Intergovernmental	21,272,591	21,188,938	20,950,673	24,535,080	24,553,808	25,044,884	25,545,782
Other	7,735,712	10,458,581	6,677,778	8,752,880	8,700,791	9,620,373	9,570,719
<b>Total Revenues</b>	\$ 160,721,510	\$ 166,342,987	\$ 172,822,342	\$ 183,376,197	\$ 190,745,333	\$ 199,643,682	\$ 207,941,528
<b>OTHER FINANCING SOURCES</b>							
Transfers In from Other Funds	9,962,923	14,899,633	23,476,267	16,934,188	14,697,405	13,929,373	14,132,750
<b>TOTAL REVENUE AND SOURCES</b>	\$ 170,684,433	\$ 181,242,620	\$ 196,298,609	\$ 200,310,385	\$ 205,442,738	\$ 213,573,055	\$ 222,074,278
<b>EXPENDITURES</b>							
Salaries	\$ 94,918,156	\$ 101,777,660	\$ 101,217,661	\$ 116,266,109	\$ 120,150,798	\$ 121,352,306	\$ 122,565,829
Benefits	39,646,452	42,219,443	43,656,884	49,566,630	52,098,008	52,503,598	52,819,818
Operating	26,014,554	28,993,994	29,444,347	31,824,625	32,291,584	32,291,584	32,291,584
Contractual	2,834,606	3,103,135	2,958,108	4,001,076	4,106,363	3,970,000	3,970,000
Capital	595,932	362,837	1,049,750	41,893	27,893	30,000	30,000
<b>TOTAL RECURRING EXPENDITURES</b>	\$ 164,009,700	\$ 176,457,069	\$ 178,326,750	\$ 201,700,333	\$ 208,674,646	\$ 210,147,488	\$ 211,677,231
<b>OTHER FINANCING SOURCES - NonRecurring</b>							
Transfers Out to Other Funds	7,811,011	3,402,958	23,062,611	4,158,895	5,002,027	3,510,501	3,676,026
Estimated Revenue Replacement (CSLFRF)	-	-	-	31,425,244	-	-	-
<b>TOTAL EXPENDITURE AND USES</b>	171,820,711	179,860,027	201,389,361	205,859,228	213,676,673	213,657,989	215,353,257
<b>EXCESS (DEFICIT)</b>	(1,136,278)	1,382,593	(5,090,752)	(5,548,843)	(8,233,935)	(84,934)	6,721,021
<b>ENDING FUND BALANCE</b>	\$ 51,006,397	\$ 52,388,990	\$ 47,298,238	\$ 73,174,639	\$ 64,940,704	\$ 64,855,770	\$ 71,576,791

\* FY2021 actual revenues/expenditures are unaudited as of the printing of this document

\*\* FY2022 includes estimated revenue replacement funds from the Coronavirus State and Local Fiscal Recovery Fund

## 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 Program; Parks, Recreation and Tourism; 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 annual budget process. A more detailed explanation of each fund is presented in the Special Revenue Section of this document.

### FY2020-FY2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	SPECIAL REVENUE FUNDS			
	FY2020 ACTUAL	FY2021 ACTUAL *	FY2022 BUDGET	FY2023 BUDGET
<b>Financial Sources</b>				
Property Taxes	\$ 28,560,912	\$ 29,235,736	\$ 31,379,659	\$ 32,634,845
Intergovernmental	5,002,883	4,151,305	4,759,540	4,803,657
Fees	18,899,913	19,494,260	21,199,115	21,409,022
Other	10,410,564	10,706,820	10,402,373	10,449,644
<b>Total Estimated Financial Sources</b>	<b>\$ 62,874,272</b>	<b>\$ 63,588,121</b>	<b>\$ 67,740,687</b>	<b>\$ 69,297,168</b>
<b>Expenditures</b>				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Strategic Operations	3,723,552	3,078,276	3,356,510	3,356,510
Community Development and Planning	14,169,342	12,641,638	13,875,975	13,875,975
Public Safety	6,683,136	5,720,730	6,870,055	6,999,822
Judicial Services	567,773	545,036	447,015	459,659
Fiscal Services	-	-	-	-
Law Enforcement Services	3,373,309	3,351,616	2,918,905	2,944,213
Parks, Recreation & Tourism	14,234,876	13,311,172	16,173,878	15,447,484
Boards, Commissions & Others	1,931,032	1,183,411	1,765,000	1,765,000
Capital Outlay	85,239	127,045	200,000	200,000
Interest and Fiscal Charges	-	-	-	-
Principal Retirement	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 44,768,259</b>	<b>\$ 39,958,924</b>	<b>\$ 45,607,338</b>	<b>\$ 45,048,663</b>
<b>Excess(deficiency) of revenues over(under) expenditures</b>	<b>\$ 18,106,013</b>	<b>\$ 23,629,197</b>	<b>\$ 22,133,349</b>	<b>\$ 24,248,505</b>
<b>Other Financing Sources and Uses</b>				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Proceeds	-	-	-	-
Transfers In	1,347,984	1,334,784	1,334,784	1,334,784
Transfers Out	(26,956,013)	(24,023,493)	(23,520,327)	(24,227,521)
<b>Total Other Sources (Uses)</b>	<b>\$ (25,608,029)</b>	<b>\$ (22,688,709)</b>	<b>\$ (22,185,543)</b>	<b>\$ (22,892,737)</b>
<b>Net Increase (Decrease )in Fund Balance</b>	<b>\$ (7,502,016)</b>	<b>\$ 940,488</b>	<b>\$ (52,194)</b>	<b>\$ 1,355,768</b>
Fund Balance July 1	\$ 32,280,370	\$ 24,778,354	\$ 25,718,842	\$ 24,525,523
Reserved for Encumbrances	-	-	1,141,125	-
<b>Fund Balance - June 30</b>	<b>\$ 24,778,354</b>	<b>\$ 25,718,842</b>	<b>\$ 24,525,523</b>	<b>\$ 25,881,291</b>

\* FY2021 actual revenues/expenditures are unaudited as of the printing date of this document.

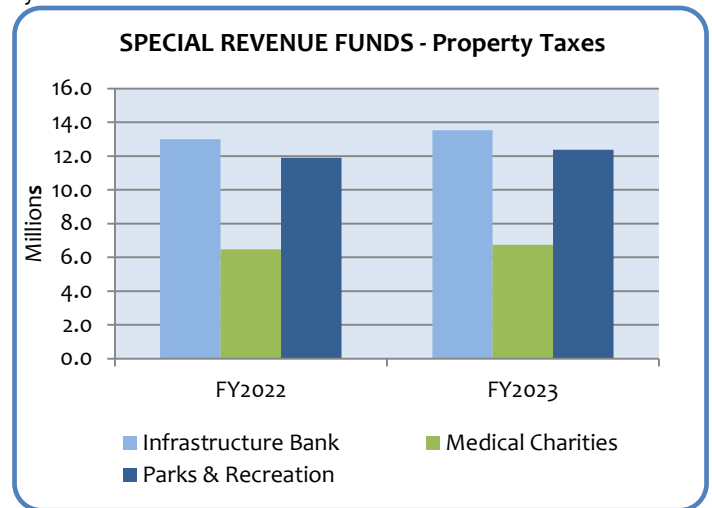
### SPECIAL REVENUE FUNDS – REVENUE

Revenues for the selected special revenue funds presented in this document are projected to be \$67,740,687 for FY2022 and \$69,297,168 for FY2023. 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 46.3% of revenue for Special Revenue Funds. The following Special Revenue Funds derive a portion of their revenue from property taxes:

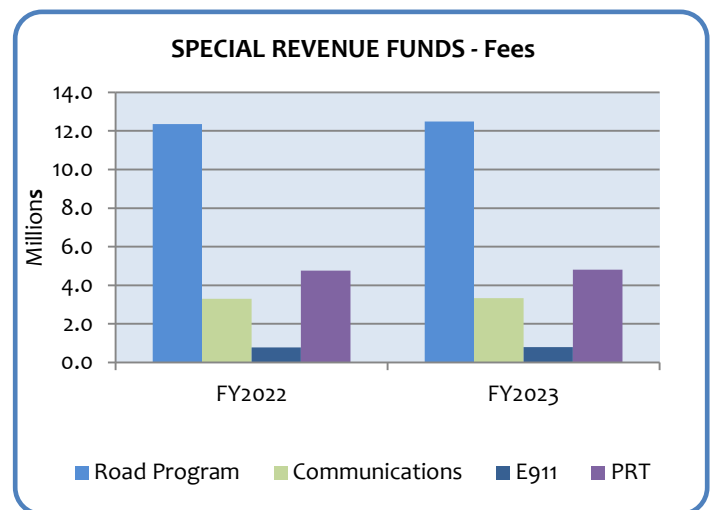
- Property taxes provide 99.4% of Infrastructure Bank revenue. Infrastructure bank revenues are derived from fee-in-lieu-tax payments made by companies as a result of transactions between the County and new industry.
- Property taxes provide 96.8% of Medical Charities revenue. This revenue is derived from 2.4 mills levied on all taxable property for the purpose of the Charity Hospitalization Fund.
- Property taxes provide 67.7% 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 \$21,199,115 for FY2022 and \$21,409,022 for FY2023. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:

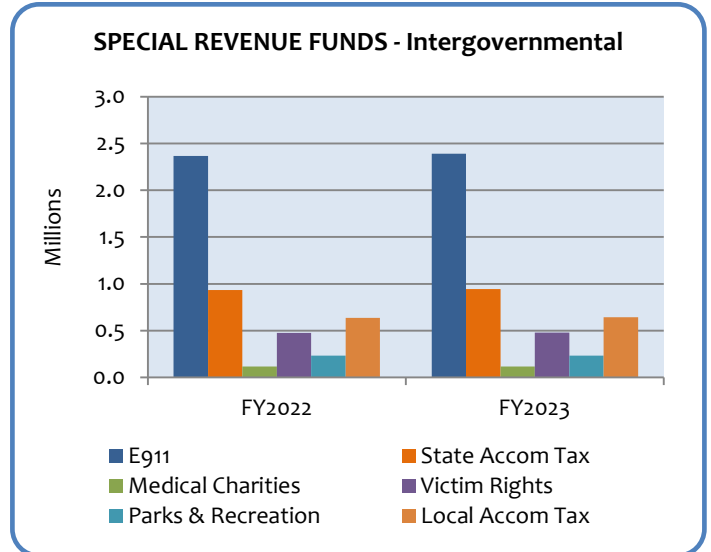
- This source comprises 97.5% of the Road Program revenue. This revenue is derived from the road maintenance fee that is charged to the owners of every vehicle required to be registered and licensed in Greenville County by the South Carolina Department of Revenue.
- Fees provide 99.7% of Public Safety 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 24.4% 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 27.1% of revenue for the fund.



**Intergovernmental Revenues**

Intergovernmental revenues for the selected Special Revenue Funds will be \$4,759,540 for FY2022 and \$4,803,657 for FY2023. The following Special Revenue Funds derive a portion of their revenue from intergovernmental sources:

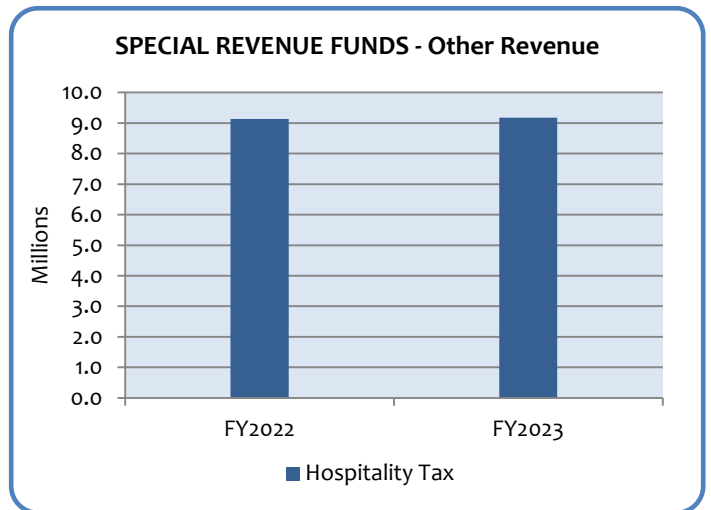
- Intergovernmental revenues comprise 73.3% of E911 revenue, which comes from the State of South Carolina.
- Intergovernmental revenues for Medical Charities (1.7%) and Parks, Recreation and Tourism (1.3%) are the portion of state-shared revenue allocated for these funds.
- Intergovernmental revenue 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 15.3% of total revenue.

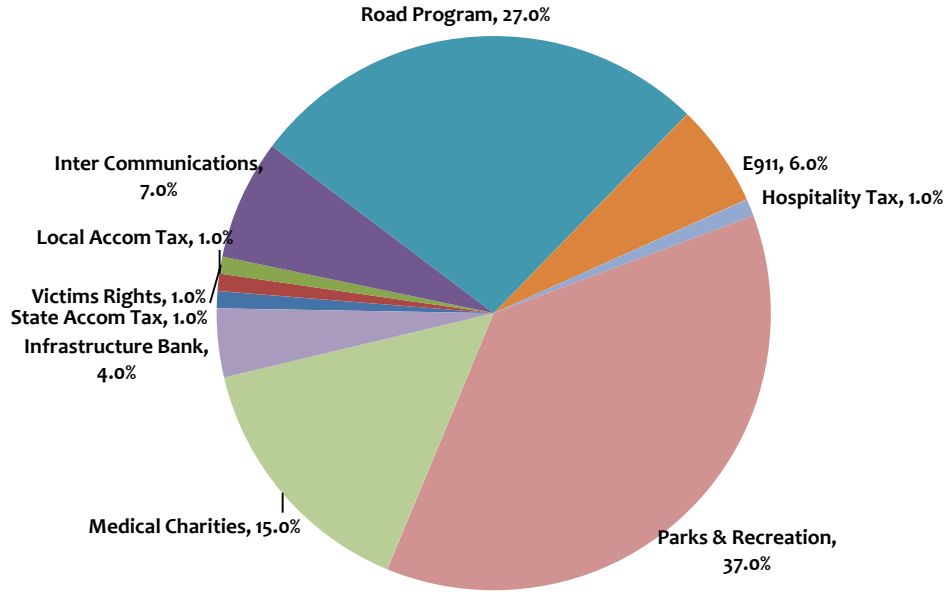
- This source provides 100% of Hospitality Tax revenue. Greenville County charges a hospitality tax to all establishments which sell prepared meals and beverages located in the unincorporated areas of Greenville County.
- This source also provides interest and/or miscellaneous revenues collected through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



### SPECIAL REVENUE FUNDS – APPROPRIATIONS

Total appropriations for the selected Special Revenue Funds total \$45,607,338 for FY2022 and \$45,048,663 for FY2023. 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

- The budget includes a transfer in the amount of \$1,334,784 from the Hospitality Tax Special Revenue Fund to the Parks, Recreation, and Tourism Special Revenue Fund for both fiscal years.

### 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 \$1,862,438 in FY2022 and \$2,125,188 in FY2023.
- There will be a transfer from the State Accommodations Tax to the General Fund in the amount of \$71,750 in FY2022 and \$72,217 in FY2023 for the County's portion of the accommodations tax revenue.
- A total of \$8 million in both years for the biennium will be transferred from the Infrastructure Bank to the General Fund.
- There will be a transfer from the Hospitality Tax Special Revenue Fund to Debt Service in the amount of \$3,790,400 in FY2022 and \$3,786,300 in FY2023.
- There will also be a transfer from the Hospitality Tax Special Revenue Fund to the Parks, Recreation, and Tourism Fund in the amount of \$1,334,784 for both fiscal years for tourism-related projects for both years of the biennium.
- A total of \$3.25 million in both years of the biennium will be transferred from the Road Program Special Revenue Fund. A total of \$2.5 million will be transferred to the General Fund and \$750,000 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 \$1,130,028 in FY2022 and \$1,127,830 in FY2023 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 \$2,395,000 in FY2022 and \$3,015,000 in FY2023 to the Capital Projects Funds for related capital projects.
- There will be a transfer from the Parks, Recreation, and Tourism Fund to the Capital Projects Fund for \$675,000 and to the Debt Service Fund for \$1,010,927 in FY2022. For FY2023, there will be a transfer of \$500,000 to the Capital Projects Fund and \$1,016,202 to the Debt Service Fund.

## 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.

### FY2020-FY2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	DEBT SERVICE FUND			
	FY2020 ACTUAL	FY2021 ACTUAL *	FY2022 BUDGET	FY2023 BUDGET
<b>Financial Sources</b>				
Property Taxes	\$ 4,749,877	\$ 4,913,709	\$ 3,700,511	\$ 3,848,532
County Offices	-	-	-	-
Intergovernmental	5,060,224	5,010,940	5,622,890	5,617,952
Other	84,145	59,517	38,600	38,600
<b>Total Estimated Financial Sources</b>	<b>\$ 9,894,246</b>	<b>\$ 9,984,166</b>	<b>\$ 9,362,001</b>	<b>\$ 9,505,084</b>
<b>Expenditures</b>				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Strategic Operations	-	-	-	-
Community Development and Planning	-	-	-	-
Public Safety	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Parks, Recreation & Tourism	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Capital Outlay	-	-	-	-
Principal Retirement	15,036,966	15,815,369	14,641,618	15,339,621
Interest and Fiscal Charges	3,749,309	3,415,220	2,663,456	2,339,548
<b>Total Expenditures</b>	<b>\$ 18,786,275</b>	<b>\$ 19,230,589</b>	<b>\$ 17,305,074</b>	<b>\$ 17,679,169</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>	<b>\$ (8,892,029)</b>	<b>\$ (9,246,423)</b>	<b>\$ (7,943,073)</b>	<b>\$ (8,174,085)</b>
<b>Other Financing Sources and Uses</b>				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
Bonded Issuances/Premiums/Discounts	4,187,407	-	-	-
Transfers In	9,814,765	10,058,708	10,481,400	11,317,029
Transfers Out	-	(1,730,100)	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 14,002,172</b>	<b>\$ 8,328,608</b>	<b>\$ 10,481,400</b>	<b>\$ 11,317,029</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 5,110,143</b>	<b>\$ (917,815)</b>	<b>\$ 2,538,327</b>	<b>\$ 3,142,944</b>
Fund Balance July 1	\$ 5,674,876	\$ 10,785,019	\$ 9,867,204	\$ 12,405,531
Fund Balance June 30	\$ 10,785,019	\$ 9,867,204	\$ 12,405,531	\$ 15,548,475

\* FY2021 actual revenues/expenditures are unaudited as of the printing date of this document.

## CAPITAL PROJECTS FUND

The FY2022-FY2026 Capital Improvement Plan projects total \$239.055 million. The FY2022 Capital Improvement Program budget totals \$88.857 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 Special Revenue Funds. For FY2022, the Capital Projects Fund totals \$70.820 million. The remaining \$18.037 million is financed by the stormwater enterprise fund and by the road program special revenue fund. The FY2023 Capital Improvement Program budget totals \$93.302 million. Of this total, \$75.265 million is reported through the Capital Projects Fund. The remaining \$18.037 million is financed by the stormwater enterprise fund 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.

### FY2020-FY2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	CAPITAL PROJECTS			
	FY2020 ACTUAL	FY2021 ACTUAL *	FY2022 BUDGET	FY2023 BUDGET
<b>Financial Sources</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
County Offices	-	-	-	-
Capital Projects Reserve	-	-	-	-
Intergovernmental	-	-	-	-
Other	976,325	541,305	-	-
<b>Total Estimated Financial Sources</b>	<b>\$ 976,325</b>	<b>\$ 541,305</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>				
Administrative Services	\$ 1,035,358	\$ 621,115	\$ -	\$ -
General Services	1,766,713	1,733,479	1,071,000	2,075,000
Strategic Operations	-	75,764	449,000	390,000
Community Development & Planning	2,707,162	2,021,062	1,000,000	850,000
Public Safety	3,030,979	6,549,692	-	-
Judicial Services	829	-	245,000	4,135,000
Fiscal Services	-	-	155,000	165,000
Law Enforcement Services	-	-	225,000	150,000
Parks, Recreation & Tourism	347,258	857,485	675,000	500,000
Boards, Commissions & Others	-	-	7,000,000	7,000,000
Capital Outlay	46,327,304	31,471,882	60,000,000	60,000,000
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	70,500	29,948	-	-
	<b>\$ 55,286,103</b>	<b>\$ 43,360,427</b>	<b>\$ 70,820,000</b>	<b>\$ 75,265,000</b>
<b>Excess (deficiency) of revenues over(under) expenditures</b>	<b>\$ (54,309,778)</b>	<b>\$ (42,819,122)</b>	<b>\$ (70,820,000)</b>	<b>\$ (75,265,000)</b>
<b>Other Financing Sources and Uses</b>				
Sale of Property/Bond Issuance	6,000,000	-	60,000,000	64,000,000
Capital Lease Issuance	7,000,000	7,000,000	7,000,000	7,000,000
Transfers In	44,676,294	34,288,908	3,820,000	4,265,000
Transfers Out	(44,593)	(11,898)	-	-
Bond Issuance	-	3,330,000	-	-
Bond Premium	-	208,937	-	-
Revenue from Donations	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ 57,631,701</b>	<b>\$ 44,815,947</b>	<b>\$ 70,820,000</b>	<b>\$ 75,265,000</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 3,321,923</b>	<b>\$ 1,996,825</b>	<b>\$ -</b>	<b>\$ -</b>
Fund Balance July 1	\$ (6,688,899)	\$ (3,366,976)	\$ (1,370,151)	\$ (1,370,151)
Fund Balance June 30	\$ (3,366,976)	\$ (1,370,151)	\$ (1,370,151)	\$ (1,370,151)

\* FY2021 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. The FY2022 expenditures for the Internal Service Funds total \$38,017,503 (including other financing uses). The FY2023 Internal Service Fund expenditures total \$38,187,248 (including other financing uses).

### FY2020-FY2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES)

	TOTAL INTERNAL SERVICE FUNDS			
	FY2020 ACTUAL	FY2021 ACTUAL *	FY2022 BUDGET	FY2023 BUDGET
<b>Financial Sources</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for Services	6,964,870	7,257,498	7,169,950	7,422,193
Premiums	30,120,441	31,160,199	31,462,011	31,988,059
Other	147,332	(5,928)	99,000	100,000
<b>Total Estimated Financial Sources</b>	<b>\$ 37,232,643</b>	<b>\$ 38,411,769</b>	<b>\$ 38,730,961</b>	<b>\$ 39,510,252</b>
<b>Expenses</b>				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	7,056,206	7,000,885	7,782,779	7,833,396
Strategic Operations	-	-	-	-
Community Development & Planning	-	-	-	-
Public Safety	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Parks, Recreation & Tourism	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Workers Compensation	1,944,761	1,925,203	2,085,000	2,085,000
Health and Dental	25,821,221	29,274,964	26,149,724	26,268,852
	<b>\$ 34,822,188</b>	<b>\$ 38,201,052</b>	<b>\$ 36,017,503</b>	<b>\$ 36,187,248</b>
<b>Excess(deficiency) of revenues over(under) expenses</b>	<b>\$ 2,410,455</b>	<b>\$ 210,717</b>	<b>\$ 2,713,458</b>	<b>\$ 3,323,004</b>
<b>Other Financing Sources and Uses</b>				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
State Conservation Loan	-	-	-	-
Transfers In	724,418	905,267	-	-
Transfers Out	(2,081,837)	(601,661)	(2,000,000)	(2,000,000)
<b>Total Other Sources (Uses)</b>	<b>(1,357,419)</b>	<b>303,606</b>	<b>(2,000,000)</b>	<b>(2,000,000)</b>
<b>Net Increase (Decrease)in Net Assets</b>	<b>\$ 1,053,036</b>	<b>\$ 514,323</b>	<b>\$ 713,458</b>	<b>\$ 1,323,004</b>
<b>Fund Balance - Beginning</b>	<b>\$ (3,410,229)</b>	<b>\$ (2,357,193)</b>	<b>\$ (1,842,870)</b>	<b>\$ (1,129,412)</b>
<b>Fund Balance - Ending</b>	<b>\$ (2,357,193)</b>	<b>\$ (1,842,870)</b>	<b>\$ (1,129,412)</b>	<b>\$ 193,592</b>

\* FY2021 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 \$12,066,851 in FY2022 and \$12,266,139 in FY2023. 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 \$8,114,000 in FY2022 and \$8,193,790 in FY2023. Enterprise Fund expenditures (including other financing uses) for Solid Waste total \$13,556,644 in FY2022 and \$14,686,262 in FY2023. Solid Waste expenditures are classified as: landfill operations, convenience center operations, recycling and post closure activities. Expenditures for the Stormwater Enterprise Fund total \$13,104,502 for FY2022 and \$13,219,171 for FY2023.

### FY2020-FY2023 SUMMARY OF ESTIMATED FINANCIAL SOURCES AND USES (FOR BUDGETARY PURPOSES ONLY)

	TOTAL ENTERPRISE FUNDS			
	FY2020 ACTUAL	FY2021 ACTUAL *	FY2022 BUDGET	FY2023 BUDGET
<b>Financial Sources</b>				
Property Taxes	\$ 4,425,190	\$ 4,586,659	\$ 4,757,800	\$ 4,948,112
Charges for Services	6,825,264	7,064,959	7,179,051	7,188,027
Stormwater Fees	7,815,509	8,236,375	7,979,000	8,058,790
Other	477,540	5,941	265,000	265,000
<b>Total Estimated Financial Sources</b>	<b>\$ 19,543,503</b>	<b>\$ 19,893,934</b>	<b>\$ 20,180,851</b>	<b>\$ 20,459,929</b>
<b>Expenses</b>				
Administrative Services	\$ -	\$ -	\$ -	\$ -
General Services	-	-	-	-
Strategic Operations	-	-	-	-
Community Development & Planning	37,125,892	22,892,842	26,069,996	27,320,763
Public Safety	-	-	-	-
Judicial Services	-	-	-	-
Fiscal Services	-	-	-	-
Law Enforcement Services	-	-	-	-
Parks, Recreation & Tourism	-	-	-	-
Boards, Commissions & Others	-	-	-	-
Capital Outlay	-	-	-	-
	<b>\$ 37,125,892</b>	<b>\$ 22,892,842</b>	<b>\$ 26,069,996</b>	<b>\$ 27,320,763</b>
<b>Excess(deficiency) of revenues over(under) expenses</b>	<b>\$ (17,582,389)</b>	<b>\$ (2,998,908)</b>	<b>\$ (5,889,145)</b>	<b>\$ (6,860,834)</b>
<b>Other Financing Sources and Uses</b>				
Sale of Property	\$ -	\$ -	\$ -	\$ -
Capital Lease Issuance	-	-	-	-
Adjustment for Liability Posting	18,368,857	-	-	-
Transfers In	-	-	-	-
Transfers Out	(738,958)	(913,864)	(591,150)	(584,670)
<b>Total Other Sources (Uses)</b>	<b>\$ 17,629,899</b>	<b>\$ (913,864)</b>	<b>\$ (591,150)</b>	<b>\$ (584,670)</b>
<b>Net Increase (Decrease) in Net Assets</b>	<b>\$ 47,510</b>	<b>\$ (3,912,772)</b>	<b>\$ (6,480,295)</b>	<b>\$ (7,445,504)</b>
<b>Fund Net Position - Beginning</b>	<b>\$ 21,610,725</b>	<b>\$ 21,658,235</b>	<b>\$ 17,745,463</b>	<b>\$ 11,265,168</b>
<b>Fund Net Position - Ending</b>	<b>\$ 21,658,235</b>	<b>\$ 17,745,463</b>	<b>\$ 11,265,168</b>	<b>\$ 3,819,664</b>

\* FY2021 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. The County of Greenville defines fund balance as the fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other uses for governmental functions. An explanation of changes in fund balance greater than 10% follows.

	2021 Actual Ending Fund Balance	2022 Proposed Ending Fund Balance	Change in Fund Balance	% Change	2023 Proposed Ending Fund Balance	Change in Fund Balance	% Change
General Fund	\$ 47,298,238	\$ 73,174,639	\$ 25,876,401	54.71%	\$ 64,940,704	\$ (8,233,935)	-11.25%
Special Revenue Funds	25,718,842	24,525,523	(1,193,319)	-4.64%	25,881,291	1,355,768	5.53%
Debt Service Fund	9,867,204	12,405,531	2,538,327	25.72%	15,548,475	3,142,944	25.34%
Capital Projects Fund	(1,370,151)	(1,370,151)	-	0.00%	(1,370,151)	-	0.00%
Fleet Management	1,492,359	893,530	(598,829)	-40.13%	497,327	(396,203)	-44.34%
Workers Compensation	2,122,529	1,222,529	(900,000)	-42.40%	322,529	(900,000)	-73.62%
Health Insurance Fund	(5,457,758)	(3,245,471)	2,212,287	40.53%	(626,264)	2,619,207	80.70%
Solid Waste Enterprise Fund	2,405,996	916,203	(1,489,793)	-61.92%	(1,503,920)	(2,420,123)	-264.15%
Stormwater Enterprise Fund	15,339,467	10,348,965	(4,990,502)	-32.53%	5,323,584	(5,025,381)	-48.56%

\* FY2021 actual revenues/expenditures are unaudited as of the printing date of this document.

### Explanation of Changes in Fund Balance Greater than 10%

**General Fund** – The FY2022 ending fund balance is projected to be \$25,876,401 greater than the FY2021 ending fund balance. This increase is due to the estimated allocation of revenue replacement funds from the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). The FY2023 ending fund balance is projected to be \$8,233,935 less than the FY2022 ending fund balance (unaudited). These decreases are due to the use of fund balance for one-time capital project expenditures.

**Debt Service Fund** – The FY2022 ending fund balance is projected to be \$2,538,327 greater than the FY2021 actual ending fund balance (unaudited). The FY2023 ending fund balance is projected to be \$3,142,944 greater than the FY2022 ending fund balance. These changes are due to retirement of various bond issues.

**Fleet Management Internal Service Fund** – The FY2022 ending fund balance is projected to be \$598,829 less than the FY2021 ending fund balance (unaudited). The FY2023 ending fund balance is projected to be \$396,203 less than FY2022. These decreases in fund balance are due to additional operating and capital costs.

**Workers Compensation Internal Service Fund** – The FY2022 ending fund balance is projected to be \$900,000 less than the FY2021 ending fund balance (unaudited). The FY2023 ending fund balance is projected to be \$900,000 less than FY2022. These decreases in fund balance are due to the transfer of fund balance from this internal service fund to the general fund.

**Health Insurance Internal Service Fund** – The FY2022 ending fund balance is projected to be \$2,212,287 more than the FY2021 ending fund balance (unaudited). The FY2023 ending fund balance is projected to be \$2,619,207 more than FY2022. This increase in fund balance is due to a reduction in expenditures related to changes in the health insurance plan.

**Solid Waste Enterprise Fund** – The FY2022 ending fund balance is projected to be \$1,489,793 less than the FY2021 actual ending fund balance (unaudited). The FY2023 ending fund balance is projected to be \$2,420,123 less than the FY2022 projected ending fund balance. These changes are due to the anticipated expenses and timing related to the construction at the landfill.

**Stormwater Enterprise Fund** – The FY2022 ending fund balance is projected to be \$4,990,502 less than the FY2021 actual ending fund balance (unaudited). The FY2023 ending fund balance is projected to be \$5,025,381 less than the FY2022 projected ending fund balance. These changes are due to the use of fund balance for one-time capital projects.

## POSITION SUMMARY

The biennium budget includes funding for 2,109.53 full-time equivalent positions for FY2022 and 2,135.53 positions for FY2023 for the General Fund. A total of 2,376.24 (FY2022) and 2,402.24 (FY2023) positions have been included for all funds. A net total of 48.34 positions have been added for FY2022 and 26.00 positions for FY2023. These additions include positions in Law Enforcement Services, Public Safety, and Judicial Services areas. The following charts display the number of full-time equivalent positions by department

DEPARTMENT	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	Variance	2023 BUDGET	Variance
<b>GENERAL FUND</b>						
Administrative Services	26.00	28.00	28.00	-	28.00	-
General Services	131.00	132.00	134.50	2.50	134.50	-
Strategic Operations	285.58	298.58	315.08	16.50	325.08	10.00
Community Development and Planning	218.25	218.25	219.25	1.00	219.25	-
Public Safety	408.15	423.15	426.15	3.00	429.15	3.00
Elected & Appointed Officials/Judicial	246.23	250.54	255.54	5.00	256.54	1.00
Elected & Appointed Officials/Fiscal	46.03	47.03	47.15	0.12	47.15	-
Elected & Appointed Officials/Law Enforcement	613.86	651.86	682.86	31.00	694.86	12.00
Other Services	1.00	1.00	1.00	-	1.00	-
<b>TOTAL GENERAL FUND</b>	<b>1,976.10</b>	<b>2,050.41</b>	<b>2,109.53</b>	<b>59.12</b>	<b>2,135.53</b>	<b>26.00</b>
<b>SPECIAL REVENUE FUND</b>						
MEDICAL CHARITIES	42.20	42.90	42.90	-	42.90	-
E911	9.00	9.00	9.00	-	9.00	-
PARKS RECREATION AND TOURISM	100.93	100.93	93.15	(7.78)	93.15	-
VICTIM RIGHTS	11.00	11.00	7.00	(4.00)	7.00	-
<b>TOTAL SPECIAL REVENUE FUNDS (BUDGET)</b>	<b>163.13</b>	<b>163.83</b>	<b>152.05</b>	<b>(11.78)</b>	<b>152.05</b>	<b>-</b>
<b>INTERNAL SERVICE FUNDS</b>						
FLEET MANAGEMENT	21.75	21.75	22.75	1.00	22.75	-
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>21.75</b>	<b>21.75</b>	<b>22.75</b>	<b>1.00</b>	<b>22.75</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>						
ENTERPRISE FUND/LAND DEVELOPMENT	27.00	29.00	29.00	-	29.00	-
ENTERPRISE FUND/FLOODPLAIN MANAGEMENT	12.00	12.00	12.00	-	12.00	-
ENTERPRISE FUND/SOIL AND WATER	4.00	4.00	4.00	-	4.00	-
ENTERPRISE FUND/SOLID WASTE	46.91	46.91	46.91	-	46.91	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>89.91</b>	<b>91.91</b>	<b>91.91</b>	<b>-</b>	<b>91.91</b>	<b>-</b>
<b>TOTAL ALL FUNDS</b>	<b>2,250.89</b>	<b>2,327.90</b>	<b>2,376.24</b>	<b>48.34</b>	<b>2,402.24</b>	<b>26.00</b>

### Explanation of Variances

- In the General Services Department, one p-card administrator position, one PC support specialist position, and one part-time payroll coordinator position were added in FY2022.
- In the Strategic Operations Department, one part-time administrative support specialist position and one full-time claims representative position was added in FY2022. Ten EMT positions, four medcom assistant supervisors, and one clinical education specialist positions were added in FY2022. In FY2023, an additional ten EMT positions were added.
- In Community Development and Planning, one veterinarian position was added in FY2022.
- In the Public Safety Department, three detention officer positions were added to the Detention Center Division for both years of the biennium.
- In the Judicial Services area, one general counsel position and one paralegal position were added in the Solicitor’s Office. One administrative support specialist position was added in Probate Court for each year of the biennium. Two victim rights positions were transferred to the General Fund.
- In the Law Enforcement area, the following positions were added in both years of the biennium: ten deputy positions. In addition, nineteen positions were added in FY2022 for the Sheriff’s Office to provide security for the new Family Court building. Also, two deputy coroner positions were added in both years of the biennium.
- For the Fleet Management Internal Service Fund, one service representative position was added in FY2022.