

Ordinance No. ----
COUNTY OF GREENVILLE
FISCAL YEAR 2022-2023 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 3,445,867
General Services		14,451,800
Strategic Operations		29,575,165
Community Development and Planning		24,797,319
Public Safety		35,754,424
Elected & Appointed Offices/Judicial		23,516,411
Elected & Appointed Offices/Fiscal		3,520,100
Elected & Appointed Offices/Law Enforcement		62,378,432
Other Services		11,235,128
Other Financing Uses		<u>5,002,027</u>
TOTAL GENERAL FUND		<u>\$ 213,676,673</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		
Expenditures	\$ 925,000	
Other Financing Uses	<u>72,217</u>	\$ 997,217
Local Accommodations Tax		
Expenditures	\$ 400,000	
Fund Balance Contribution	<u>241,350</u>	641,350
Emergency 911		
Expenditures	\$ 2,944,213	
Fund Balance Contribution	<u>307,903</u>	3,252,116
Hospitality Tax		
Expenditures	\$ 440,000	
Other Financing Uses	7,246,272	
Fund Balance Contribution	<u>1,493,015</u>	9,179,287
Infrastructure Bank		
Economic Development Expenditures	\$ 1,875,975	
Other Financing Uses	<u>12,142,830</u>	14,018,805
Medical Charities		
Expenditures		6,999,822
Parks and Recreation		
Expenditures	\$ 15,647,484	
Other Financing Uses	1,516,202	
Fund Balance Contribution	<u>2,270,338</u>	19,434,024
Public Safety Interoperable Communications		
		3,356,510
Road Program		
Road Projects	\$ 12,000,000	
Other Financing Uses	<u>3,250,000</u>	15,250,000
Victim's Rights		
Expenditures	\$ 459,659	
Fund Balance Contribution	<u>20,091</u>	<u>479,750</u>
TOTAL SPECIAL REVENUE FUND		<u>\$ 73,608,881</u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Principal	\$ 5,240,000	
Interest	1,097,140	
Service Charges	5,000	
Fund Balance Contribution	<u>2,578,554</u>	\$ 8,920,694
Certificates of Participation		
Principal	\$ 2,975,000	
Interest	811,300	
Service Charges	10,000	
Fund Balance Contribution	<u>553,290</u>	4,349,590
Special Source Revenue Bonds		
Principal	\$ 1,944,000	
Interest	123,966	
Service Charges	10,000	
Fund Balance Contribution	<u>9,000</u>	2,086,966
Capital Leases		
Principal	\$ 5,180,621	
Interest	282,142	
Fund Balance Contribution	<u>2,100</u>	5,464,863
TOTAL DEBT SERVICE FUND		<u>\$ 20,822,113</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 2,315,000
Equipment Projects		8,100,000
Facility/Construction Projects		64,350,000
Parks, Recreation, Tourism Projects		500,000
TOTAL CAPITAL PROJECTS FUND		<u>\$ 75,265,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures		\$ 7,833,396
Health and Dental Insurance		
Expenditures	\$ 26,268,852	
Fund Balance Contribution	<u>2,619,207</u>	28,888,059
Workers Compensation Insurance		
Expenditures	\$ 2,085,000	
Other Financing Uses	<u>2,000,000</u>	4,085,000
TOTAL INTERNAL SERVICE FUND		<u>\$ 40,806,455</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 14,101,592	
Other Financing Uses	<u>584,670</u>	\$ 14,686,262
Stormwater Management		
Expenditures		<u>13,219,171</u>
TOTAL ENTERPRISE FUND		<u>\$ 27,905,433</u>

SECTION 2: Revenues available in FY2023 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax		\$ 118,806,164
County Office Revenue		38,684,570
State Shared Taxes		24,553,808
Other Revenue		8,700,791
Other Financing Sources		14,697,405
Fund Balance Usage		<u>8,233,935</u>
TOTAL GENERAL FUND		<u><u>\$ 213,676,673</u></u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax	\$ 944,350	
Fund Balance Usage	<u>52,867</u>	\$ 997,217
Local Accommodations Tax		641,350
E911		
User Fees		3,252,116
Hospitality Tax		9,179,287
Infrastructure Bank		
FILOT Revenues	\$ 13,525,254	
Other	82,000	
Fund Balance Usage	<u>411,551</u>	14,018,805
Medical Charities		
Property Tax	\$ 6,739,466	
Intergovernmental	115,000	
Other	100,000	
Fund Balance Usage	<u>45,356</u>	6,999,822
Parks and Recreation		
Property Tax	\$ 12,370,125	
Other	5,729,115	
Other Financing Sources	<u>1,334,784</u>	19,434,024
Public Safety Interoperable Communications		
Fees	3,295,431	
Fund Balance Usage	<u>61,079</u>	3,356,510
Road Program		
Road Maintenance Fees	\$ 12,802,789	
Fund Balance Usage	<u>2,447,211</u>	15,250,000
Victim's Rights		
Intergovernmental Revenue		<u>479,750</u>
TOTAL SPECIAL REVENUE FUND		<u><u>\$ 73,608,881</u></u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Property Tax	\$ 3,298,742	
Intergovernmental	5,606,952	
Other	<u>15,000</u>	\$ 8,920,694
Certificates of Participation		
Property Tax	\$ 549,790	
Intergovernmental	13,500	
Other Financing Sources	<u>3,786,300</u>	4,349,590

Special Source Revenue Bonds		
Intergovernmental	\$ 19,000	
Other Financing Sources	<u>2,067,966</u>	2,086,966
Capital Leases		
Other	\$ 2,100	
Other Financing Sources	<u>5,462,763</u>	<u>5,464,863</u>
TOTAL DEBT SERVICE FUND		<u>\$ 20,822,113</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$ 4,265,000
Capital Lease Proceeds		7,000,000
Bond Proceeds		<u>64,000,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 75,265,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Reimbursements	\$ 7,437,193	
Fund Balance Usage	<u>396,203</u>	\$ 7,833,396
Health and Dental		
Premiums		\$ 28,888,059
Workers Compensation		
Premiums	\$ 3,185,000	
Fund Balance Usage	<u>900,000</u>	\$ 4,085,000
TOTAL INTERNAL SERVICE FUND		<u>\$ 40,806,455</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$ 4,948,112	
Solid Waste Tipping Fees	6,575,251	
Other	742,776	
Fund Balance Usage	<u>2,420,123</u>	\$ 14,686,262
Stormwater		
Fees	\$ 8,193,790	
Fund Balance Usage	<u>5,025,381</u>	<u>13,219,171</u>
TOTAL ENTERPRISE FUND		<u>\$ 27,905,433</u>

SECTION 3: TAX RATES. Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2022 for the purpose of raising revenue from property taxes as set forth in aforementioned estimates of revenue and in order to finance the aforementioned appropriations. Such rates of tax shall be based on an estimated net assessed valuation of property for the purpose of taxation of \$2.77 billion and an estimated current collection rate of ninety-eight percent (98%). The ad valorem tax millage levies set forth herein are subject to reassessment year calculations pursuant to S.C. Code Ann. 12-37-251 (E). The Auditor and Tax Collector of Greenville County are hereby directed to levy and collect taxes in accordance with this Ordinance.

	TAX RATES
General Fund	41.8
Special Revenue Fund	
Charity Hospitalization	2.4
Parks, Recreation, Tourism	4.5
Debt Service Funds	
G. O. Bonds	1.2
Certificate of Participation	0.2
Enterprise Fund	
Solid Waste	<u>1.8</u>
TOTAL	51.9

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2023 Budget Proposal, as adjusted and established by the aforementioned appropriation, are herein established and incorporated as if fully set forth and shall be expended, transferred, or supplemented pursuant to the Greenville County Code. The County Administrator is authorized to transfer funds between departments to make necessary changes and adjustments to reflect Council amendments to the proposed budget.

SECTION 5: REVERSION. Upon the expiration of this ordinance all unencumbered balances remaining in the funds listed in Section 1 shall revert to their respective funds.

SECTION 6: ACCOUNTING. All County Offices, Departments, Agencies, Commissions, or Boards funded wholly or in part by County Council shall submit copies of annual operating budgets, financial statements and quarterly reports of revenue and expense to the Finance Department for appropriate evaluation and Council Review.

SECTION 7: MUNICIPAL PAVING ASSISTANCE. From the FY2023 road program, a total of \$700,000 shall be designated to assist the seven municipal road improvement programs. The allotment to any municipality shall be capped at 50% of the total amount allocated to municipalities in the County of Greenville Road Improvement Program. Each municipality prior to any future funding from Greenville County Road Improvement funds shall provide official documentation that road improvements have been appropriately made with the funding. The County shall utilize the formula used in FY2001 to determine allocations. The road assistance money set aside for municipalities in this section shall not be made available to any municipality that owes an outstanding balance to Greenville County.

SECTION 8: ROAD PAVING DISTRIBUTION. Road Improvement Funding distribution is based on “percentage of road miles per district” and “worst roads first” as hereafter described. Staff will base initial selections on Overall Condition Index (OCI) data collected every four years. Worst roads first shall be based on a road’s assigned pavement condition (OCI) and verified by a preliminary field assessment. Roads will be selected for improvement from each district using the “worst roads first county-wide” policy, ensuring that roads are paved from each district. No one district shall receive an allocation exceeding 15% of the total funds allocated for road improvements.

SECTION 9: INFRASTRUCTURE BANK. Five percent (5%) of Infrastructure Bank funding from future FILOT transactions, following compliance with the master ordinance, shall be used for economic development purposes.

SECTION 10: USER FEES. The County Administrator is hereby given authority to set user fees designed to cover the costs of programs approved for operation in the fiscal year 2023 budget. Additionally, the County Administrator is given authority to charge an administrative fee to non-county governed entities to cover the cost of processing charges levied and collected on real property tax notices.

SECTION 11: HISTORIC AND NATURAL RESOURCES TRUST. A Trust and Agency account shall be established for the Greenville County Historic and Natural Resources Trust. A total of \$0.00 shall be appropriated to assist the historic and natural resources program for the fiscal year 2023 budget. Additionally, County Council approval shall be required prior to property acquisitions, leases, or conservation easements.

SECTION 12: LEVY AUTHORIZED. A copy of this ordinance shall be furnished to the County Auditor and the Auditor is hereby authorized and directed to levy in the year 2022 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 13: All ordinances in conflict are hereby repealed.

SECTION 14: This ordinance shall take effect July 1, 2022.

ADOPTED IN REGULAR MEETING THIS ____ Day of ____, 2021.

GREENVILLE COUNTY, SOUTH CAROLINA

By: _____
Willis Meadows, Chairman of County Council
Greenville County, South Carolina

By: _____
Joseph M. Kernell, County Administrator
Greenville County, South Carolina

ATTEST:

By: _____
Reginal McCaskill, Clerk to County Council
Greenville County, South Carolina