

Ordinance No. ----
COUNTY OF GREENVILLE
FISCAL YEAR 2023-2024 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 3,886,907
General Services		16,279,408
Strategic Operations		33,114,413
Community Planning and Development		5,496,367
Public Works		23,698,227
Public Safety		38,766,342
Elected & Appointed Offices/Judicial		25,973,746
Elected & Appointed Offices/Fiscal		4,057,040
Elected & Appointed Offices/Law Enforcement		71,393,559
Other Services		10,924,056
Other Financing Uses		<u>9,150,041</u>
TOTAL GENERAL FUND		<u>\$ 242,740,106</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		
Expenditures	\$ 995,000	
Other Financing Uses	75,000	
Fund Balance Contribution	<u>54,417</u>	\$ 1,124,417
Local Accommodations Tax		
Expenditures	\$ 500,000	
Fund Balance Contribution	<u>12,043</u>	512,043
Affordable Housing		
Expenditures		2,000,000
E911		
Expenditures	\$ 3,184,632	
Fund Balance Contribution	<u>99,614</u>	3,284,246
Hospitality Tax		
Expenditures	\$ 440,000	
Other Financing Uses	9,126,280	
Fund Balance Contribution	<u>2,658,769</u>	12,225,049
Infrastructure Bank		
Economic Development Expenditures	\$ 3,008,977	
Other Financing Uses	10,387,250	
Fund Balance Contribution	<u>2,081,773</u>	15,478,000
Medical Charities		
Expenditures	\$ 8,433,674	
Fund Balance Contribution	<u>527,384</u>	8,961,058
Natural Resources		
Expenditures	\$ 2,500,000	
Other Financing Uses	<u>2,000,000</u>	4,500,000
Parks and Recreation		
Expenditures	\$ 16,965,513	
Other Financing Uses	<u>4,865,138</u>	21,830,651
Public Safety Interoperable Communications		
Expenditures	\$ 2,000,000	
Fund Balance Contribution	<u>82,899</u>	2,082,899

Road Program		
Road Projects	\$ 11,000,000	
Other Financing Uses	4,950,000	15,950,000
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Victim's Rights		
Expenditures		515,757
TOTAL SPECIAL REVENUE FUND		\$ 88,464,120

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Debt Service	\$ 6,337,102	
Service Charges	5,000	
Fund Balance Contribution	651,401	\$ 6,993,503
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Certificates of Participation		
Debt Service	\$ -	
Service Charges	-	
Other Financing Uses	8,000,000	8,000,000
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Special Source Revenue Bonds		
Debt Service	\$ 11,510,127	
Service Charges	5,000	
Fund Balance Contribution	47,000	11,562,127
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Capital Leases		
Debt Service		6,361,497
TOTAL DEBT SERVICE FUND		\$ 32,917,127

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 1,841,544
Equipment Projects		7,628,000
Facility/Construction Projects		1,817,000
Parks, Recreation, Tourism Projects		4,100,000
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TOTAL CAPITAL PROJECTS FUND		\$ 15,386,544

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures		\$ 9,865,770
Health and Dental Insurance		
Expenditures		33,971,344
Workers Compensation Insurance		
Expenditures	\$ 2,085,000	
Other Financing Uses	2,250,000	4,335,000
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Building Services		
Expenditures	\$ 183,925	
Fund Balance Contribution	75	184,000
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TOTAL INTERNAL SERVICE FUND		\$ 48,356,114

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 14,662,111	
Fund Balance Contribution	689,778	\$ 15,351,889
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Stormwater Management		
Expenditures		13,795,191
TOTAL ENTERPRISE FUND		\$ 29,147,080

SECTION 2: Revenues available in FY2024 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax		\$ 137,275,900
County Office Revenue		45,287,122
State Shared Taxes		25,709,705
Other Revenue		7,087,633
Other Financing Sources		14,158,757
Fund Balance Usage		<u>13,220,989</u>
TOTAL GENERAL FUND		<u>\$ 242,740,106</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		\$ 1,124,417
Local Accommodations Tax		512,043
Affordable Housing		2,000,000
E911		3,284,246
Hospitality Tax		12,225,049
Infrastructure Bank		
FILOT Revenues	\$ 15,455,000	
Other	<u>23,000</u>	15,478,000
Medical Charities		
Property Tax	\$ 8,683,558	
Intergovernmental	253,000	
Other	<u>24,500</u>	8,961,058
Natural Resources		4,500,000
Parks and Recreation		
Property Tax	\$ 11,339,372	
Other	6,416,836	
Other Financing Sources	3,134,784	
Fund Balance Usage	<u>939,659</u>	21,830,651
Public Safety Interoperable Communications		2,082,899
Road Program		
Road Maintenance Fees	\$ 14,170,000	
Fund Balance Usage	<u>1,780,000</u>	15,950,000
Victim's Rights		
Intergovernmental Revenue	\$ 507,705	
Fund Balance Usage	<u>8,052</u>	\$ 515,757
TOTAL SPECIAL REVENUE FUND		<u>\$ 88,464,120</u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Property Tax	\$ 1,251,439	
Intergovernmental	126,400	
Other	5,000	
Other Financing Sources	<u>5,610,664</u>	\$ 6,993,503
Certificates of Participation		
Property Tax	\$ 3,393,599	
Fund Balance Usage	<u>4,606,401</u>	8,000,000
Special Source Revenue Bonds		
Other/Interest Income	\$ 52,000	
Other Financing Sources	<u>11,510,127</u>	11,562,127
Capital Leases		
Other Financing Sources		<u>6,361,497</u>
TOTAL DEBT SERVICE FUND		<u>\$ 32,917,127</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$ 8,386,544
Capital Lease Proceeds		<u>7,000,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 15,386,544</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Reimbursements	\$ 9,753,530	
Fund Balance Usage	<u>112,240</u>	\$ 9,865,770
Health and Dental		
Premiums	\$ 31,326,691	
Fund Balance Usage	<u>2,644,653</u>	33,971,344
Workers Compensation		
Premiums	\$ 3,552,262	
Fund Balance Usage	<u>782,738</u>	4,335,000
Building Services		
Other Financing Sources		<u>184,000</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 48,356,114</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$ 5,021,057	
Tipping Fees	8,873,000	
Other	<u>1,457,832</u>	\$ 15,351,889
Stormwater		
Fees	\$ 8,332,500	
Fund Balance Usage	<u>5,462,691</u>	<u>13,795,191</u>
TOTAL ENTERPRISE FUND		<u>\$ 29,147,080</u>

SECTION 3: TAX RATES. Greenville County Council hereby approves the total millage for operations and maintenance of fifty-five and four tenths (55.4) mills. The total millage consists of the current millage, additional operating millage allowable (CPI and population growth) for FY2023-2024 pursuant to S.C. Code § 6-1-320(A)(1) and operating millage allowed but not imposed for the three preceding property tax years pursuant to S.C. Code § 6-1-320(A)(2). General Obligation debt millage, set by the County Auditor, is estimated at four-tenth (0.4) mill. Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2023 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 \$2.98 billion and an estimated current collection rate of ninety-eight percent (98%). 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	43.7
Special Revenue Fund	
Charity Hospitalization	2.8
Parks, Recreation, Tourism	3.6
Public Safety Interoperable Communications	0.7
Affordable Housing Fund	0.3
Natural Resources Fund	1.5
Debt Service Funds	
G. O. Bonds	0.4
Certificate of Participation	1.2
Enterprise Fund	
Solid Waste	<u>1.6</u>

TOTAL

55.8

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2024 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 FY2024 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 2024 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: 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 2023 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 14: All ordinances in conflict are hereby repealed.

SECTION 15: This ordinance shall take effect July 1, 2023.

ADOPTED IN REGULAR MEETING THIS ____ Day of ____, 2023.

GREENVILLE COUNTY, SOUTH CAROLINA

By: _____
Dan Tripp, Chairman of County Council
Greenville County, South Carolina

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

ATTEST:

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