

Ordinance No. ----
COUNTY OF GREENVILLE
FISCAL YEAR 2024-2025 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 3,976,269
General Services		17,286,546
Strategic Operations		34,071,356
Community Planning and Development		5,615,891
Public Works		24,173,243
Public Safety		39,731,554
Elected & Appointed Offices/Judicial		26,726,217
Elected & Appointed Offices/Fiscal		4,156,789
Elected & Appointed Offices/Law Enforcement		74,249,970
Other Services		11,661,721
Other Financing Uses		<u>9,782,907</u>
TOTAL GENERAL FUND		<u>\$ 251,432,463</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		
Expenditures	\$ 995,000	
Other Financing Uses	75,000	
Fund Balance Contribution	<u>65,661</u>	\$ 1,135,661
Local Accommodations Tax		
Expenditures	\$ 500,000	
Fund Balance Contribution	<u>17,164</u>	517,164
Affordable Housing		
Expenditures	\$ 3,000,000	
Fund Balance Contribution	<u>30,000</u>	3,030,000
E911		
Expenditures	\$ 3,209,118	
Fund Balance Contribution	<u>103,543</u>	3,312,661
Hospitality Tax		
Expenditures	\$ 440,000	
Other Financing Uses	9,209,066	
Fund Balance Contribution	<u>3,184,885</u>	12,833,951
Infrastructure Bank		
Economic Development Expenditures	\$ 3,045,369	
Other Financing Uses	<u>13,387,050</u>	16,432,419
Medical Charities		
Expenditures	\$ 8,776,270	
Fund Balance Contribution	<u>119,466</u>	8,895,736
Natural Resources		
Expenditures	\$ 2,500,000	
Other Financing Uses	2,000,000	
Fund Balance Contribution	<u>135,000</u>	4,635,000
Parks and Recreation		
Expenditures	\$ 16,958,730	
Other Financing Uses	3,516,530	
Fund Balance Contribution	<u>1,268,690</u>	21,743,950

Public Safety Interoperable Communications		
Expenditures	\$ 2,000,000	
Fund Balance Contribution	<u>187,044</u>	2,187,044
Road Program		
Road Projects	\$ 11,000,000	
Other Financing Uses	<u>4,950,000</u>	15,950,000
Victim's Rights		
Expenditures		<u>528,412</u>
TOTAL SPECIAL REVENUE FUND		<u>\$ 91,201,998</u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Debt Service	\$ 5,951,695	
Service Charges	5,000	
Fund Balance Contribution	<u>712,273</u>	\$ 6,668,968
Certificates of Participation		
Debt Service	\$ -	
Service Charges	-	
Other Financing Uses	<u>8,000,000</u>	8,000,000
Special Source Revenue Bonds		
Debt Service	\$ 11,552,769	
Service Charges	5,000	
Fund Balance Contribution	<u>47,000</u>	11,604,769
Capital Leases		
Debt Service		<u>7,049,052</u>
TOTAL DEBT SERVICE FUND		<u>\$ 33,322,789</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 2,130,855
Equipment Projects		8,144,000
Facility/Construction Projects		461,000
Parks, Recreation, Tourism Projects		<u>2,700,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 13,435,855</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures		\$ 9,907,493
Health and Dental Insurance		
Expenditures		33,975,810
Workers Compensation Insurance		
Expenditures	\$ 2,085,000	
Other Financing Uses	<u>2,250,000</u>	4,335,000
Building Services		
Expenditures	188,252	
Fund Balance Contribution	<u>748</u>	<u>189,000</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 48,407,303</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 14,781,496	
Fund Balance Contribution	<u>979,875</u>	\$ 15,761,371
Stormwater Management		
Expenditures		<u>14,448,795</u>
TOTAL ENTERPRISE FUND		<u>\$ 30,210,166</u>

SECTION 2: Revenues available in FY2025 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax		\$ 144,586,031
County Office Revenue		46,193,244
State Shared Taxes		25,735,589
Other Revenue		7,249,405
Other Financing Sources		15,250,093
Fund Balance Usage		12,418,101
TOTAL GENERAL FUND		<u>\$ 251,432,463</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		\$ 1,135,661
Local Accommodations Tax		517,164
Affordable Housing		3,030,000
E911		3,312,661
Hospitality Tax		12,833,951
Infrastructure Bank		
FILOT Revenues	\$ 16,050,780	
Other	23,000	
Fund Balance Usage	<u>358,639</u>	16,432,419
Medical Charities		
Property Tax	\$ 8,617,736	
Intergovernmental	253,500	
Other	<u>24,500</u>	8,895,736
Natural Resources		4,635,000
Parks and Recreation		
Property Tax	\$ 11,980,730	
Other	6,628,436	
Other Financing Sources	<u>3,134,784</u>	21,743,950
Public Safety Interoperable Communications		2,187,044
Road Program		
Road Maintenance Fees	\$ 14,707,000	
Fund Balance Usage	<u>1,243,000</u>	15,950,000
Victim's Rights		
Intergovernmental Revenue	\$ 510,244	
Fund Balance Usage	<u>18,168</u>	528,412
TOTAL SPECIAL REVENUE FUND		<u>\$ 91,201,998</u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Property Tax	\$ 1,314,011	
Intergovernmental	126,900	
Other	5,000	
Other Financing Sources	<u>5,223,057</u>	\$ 6,668,968
Certificates of Participation		
Property Tax	\$ 3,563,279	
Intergovernmental	-	
Fund Balance Usage	<u>4,436,721</u>	8,000,000
Special Source Revenue Bonds		
Other/Interest Income	\$ 52,000	
Other Financing Sources	<u>11,552,769</u>	11,604,769
Capital Leases		
Other Financing Sources		<u>7,049,052</u>
TOTAL DEBT SERVICE FUND		<u>\$ 33,322,789</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$ 6,435,855
Capital Lease Proceeds		<u>7,000,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 13,435,855</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Reimbursements	\$ 9,851,026	
Fund Balance Usage	<u>56,467</u>	\$ 9,907,493
Health and Dental		
Premiums	\$ 31,402,840	
Fund Balance Usage	<u>2,572,970</u>	33,975,810
Workers Compensation		
Premiums	\$ 3,622,907	
Fund Balance Usage	<u>712,093</u>	4,335,000
Building Services		
Other Financing Sources		<u>189,000</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 48,407,303</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$ 5,346,499	
Solid Waste Tipping Fees	8,946,730	
Other	<u>1,468,142</u>	\$ 15,761,371
Stormwater		
Fees	\$ 8,499,150	
Fund Balance Usage	<u>5,949,645</u>	14,448,795
TOTAL ENTERPRISE FUND		<u>\$ 30,210,166</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 and an additional operating millage allowable for FY2024-2025 pursuant to S.C. Code § 6-1-320(A)(1). 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, 2024 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
TOTAL

1.6
55.8

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2025 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 FY2025 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 2025 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 2024 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 12: All ordinances in conflict are hereby repealed.

SECTION 13: This ordinance shall take effect July 1, 2024.

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