

**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                     |  | \$ 3,989,870                 |
| General Services                            |  | 17,353,557                   |
| Strategic Operations                        |  | 34,212,411                   |
| Community Planning and Development          |  | 5,643,094                    |
| Public Works                                |  | 24,254,852                   |
| Public Safety                               |  | 39,944,147                   |
| Elected & Appointed Offices/Judicial        |  | 26,837,048                   |
| Elected & Appointed Offices/Fiscal          |  | 4,177,948                    |
| Elected & Appointed Offices/Law Enforcement |  | 74,574,404                   |
| Other Services                              |  | 11,662,225                   |
| Other Financing Uses                        |  | 11,162,907                   |
| <b>TOTAL GENERAL FUND</b>                   |  | <b><u>\$ 253,812,463</u></b> |

**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              | 7,709,066        |              |
| Fund Balance Contribution         | <u>4,684,885</u> | 12,833,951   |
| Infrastructure Bank               |                  |              |
| Economic Development Expenditures | \$ 3,045,369     |              |
| Other Financing Uses              | 12,387,050       |              |
| Fund Balance Contribution         | <u>641,361</u>   | 16,073,780   |
| Medical Charities                 |                  |              |
| Expenditures                      | \$ 8,776,270     |              |
| Fund Balance Contribution         | <u>619,466</u>   | 9,395,736    |
| Natural Resources                 |                  |              |
| Expenditures                      | \$ 2,000,000     |              |
| Other Financing Uses              | 2,000,000        |              |
| Fund Balance Contribution         | <u>635,000</u>   | 4,635,000    |
| Parks and Recreation              |                  |              |
| Expenditures                      | \$ 16,958,730    |              |
| Other Financing Uses              | 3,516,530        |              |
| Fund Balance Contribution         | <u>1,256,475</u> | 21,731,735   |

Fiscal Years 2024 and 2025

|  |                  |                             |
|--|------------------|-----------------------------|
| 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>              |
| <b>TOTAL SPECIAL REVENUE FUND</b>          |                  | <b><u>\$ 91,331,144</u></b> |

**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>            |
| <b>TOTAL DEBT SERVICE FUND</b> |                  | <b><u>\$ 33,322,789</u></b> |

**SCHEDULE D: CAPITAL PROJECTS FUND**

|                                     |  |                             |
|-------------------------------------|--|-----------------------------|
| Technological Improvements          |  | \$ 3,030,855                |
| Equipment Projects                  |  | 8,344,000                   |
| Facility/Construction Projects      |  | 741,000                     |
| Parks, Recreation, Tourism Projects |  | <u>2,700,000</u>            |
| <b>TOTAL CAPITAL PROJECTS FUND</b>  |  | <b><u>\$ 14,815,855</u></b> |

**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>1,750,000</u> | 3,835,000                   |
| Building Services                  |                  |                             |
| Expenditures                       | 188,252          |                             |
| Fund Balance Contribution          | <u>748</u>       | <u>189,000</u>              |
| <b>TOTAL INTERNAL SERVICE FUND</b> |                  | <b><u>\$ 47,907,303</u></b> |

**SCHEDULE F: ENTERPRISE FUND**

|                              |                |                             |
|------------------------------|----------------|-----------------------------|
| Solid Waste                  |                |                             |
| Expenditures                 | \$ 14,781,496  |                             |
| Fund Balance Contribution    | <u>967,660</u> | \$ 15,749,156               |
| Stormwater Management        |                |                             |
| Expenditures                 |                | <u>14,448,795</u>           |
| <b>TOTAL ENTERPRISE FUND</b> |                | <b><u>\$ 30,197,951</u></b> |

**SECTION 2:** Revenues available in FY2025 are estimated according to the following schedules.**SCHEDULE A: GENERAL FUND**

|                           |  |                              |
|---------------------------|--|------------------------------|
| Property Tax              |  | \$ 153,512,741               |
| County Office Revenue     |  | 43,186,830                   |
| State Shared Taxes        |  | 25,735,589                   |
| Other Revenue             |  | 7,249,405                    |
| Other Financing Sources   |  | 13,750,093                   |
| Fund Balance Usage        |  | <u>10,377,805</u>            |
| <b>TOTAL GENERAL FUND</b> |  | <b><u>\$ 253,812,463</u></b> |

**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                                      | <u>23,000</u>    | 16,073,780                  |
| Medical Charities                          |                  |                             |
| Property Tax                               | \$ 9,117,736     |                             |
| Intergovernmental                          | 253,500          |                             |
| Other                                      | <u>24,500</u>    | 9,395,736                   |
| Natural Resources                          |                  | 4,635,000                   |
| Parks and Recreation                       |                  |                             |
| Property Tax                               | \$ 13,468,515    |                             |
| Other                                      | 6,628,436        |                             |
| Other Financing Sources                    | <u>1,634,784</u> | 21,731,735                  |
| 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>18168</u>     | <u>528,412</u>              |
| <b>TOTAL SPECIAL REVENUE FUND</b>          |                  | <b><u>\$ 91,331,144</u></b> |

**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>            |
| <b>TOTAL DEBT SERVICE FUND</b> |                   | <b><u>\$ 33,322,789</u></b> |

**SCHEDULE D: CAPITAL PROJECTS FUND**

|                                    |  |                             |
|------------------------------------|--|-----------------------------|
| Other Financing Sources            |  | \$ 7,815,855                |
| Capital Lease Proceeds             |  | <u>7,000,000</u>            |
| <b>TOTAL CAPITAL PROJECTS FUND</b> |  | <b><u>\$ 14,815,855</u></b> |

**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                           | \$ 32,402,840    |    |                             |
| Fund Balance Usage                 | <u>1,572,970</u> |    | 33,975,810                  |
| Workers Compensation               |                  |    |                             |
| Premiums                           | \$ 3,622,907     |    |                             |
| Fund Balance Usage                 | <u>212,093</u>   |    | 3,835,000                   |
| Building Services                  |                  |    |                             |
| Other Financing Sources            |                  |    | <u>189,000</u>              |
| <b>TOTAL INTERNAL SERVICE FUND</b> |                  |    | <b><u>\$ 47,907,303</u></b> |

**SCHEDULE F: ENTERPRISE FUND**

|                              |                  |    |                             |
|------------------------------|------------------|----|-----------------------------|
| Solid Waste                  |                  |    |                             |
| Property Tax                 | \$ 6,834,284     |    |                             |
| Solid Waste Tipping Fees     | 7,446,730        |    |                             |
| Other                        | <u>1,468,142</u> | \$ | 15,749,156                  |
| Stormwater                   |                  |    |                             |
| Fees                         | \$ 8,499,150     |    |                             |
| Fund Balance Usage           | <u>5,949,645</u> |    | <u>14,448,795</u>           |
| <b>TOTAL ENTERPRISE FUND</b> |                  |    | <b><u>\$ 30,197,951</u></b> |

**SECTION 3: TAX RATES.** Greenville County Council hereby approves the total millage for operations and maintenance of fifty-nine and four tenths (59.4) 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.

|  | <b>TAX RATES</b> |
|--|------------------|
| General Fund                               | 46.7             |
| Special Revenue Fund                       |                  |
| Charity Hospitalization                    | 2.8              |
| Parks, Recreation, Tourism                 | 4.1              |
| 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                  | 2.1  |
| TOTAL                        | 59.8 |

**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