

COUNTY OF GREENVILLE
FISCAL YEAR 2021-2022 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 3,360,382
General Services		14,010,209
Strategic Operations		28,234,644
Community Development and Planning		24,329,522
Public Safety		34,652,533
Elected & Appointed Offices/Judicial		22,879,347
Elected & Appointed Offices/Fiscal		3,424,951
Elected & Appointed Offices/Law Enforcement		59,859,354
Other Services		10,949,391
Other Financing Uses		4,158,895
TOTAL GENERAL FUND		<u><u>\$ 205,859,228</u></u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax			
Expenditures	\$ 925,000		
Other Financing Uses	<u>71,750</u>	\$ 996,750	
Local Accommodations Tax			
Expenditures	\$ 400,000		
Fund Balance Contribution	<u>235,000</u>	635,000	
Emergency 911			
Expenditures	\$ 2,918,905		
Fund Balance Contribution	<u>305,605</u>	3,224,510	
Hospitality Tax			
Expenditures	\$ 440,000		
Other Financing Uses	6,987,622		
Fund Balance Contribution	<u>1,706,594</u>	9,134,216	
Infrastructure Bank			
Economic Development Expenditures	\$ 1,875,975		
Other Financing Uses	<u>11,525,028</u>	13,401,003	
Medical Charities			
Expenditures		6,870,055	
Parks and Recreation			
Expenditures	\$ 16,373,878		
Other Financing Uses	1,685,927		
Fund Balance Contribution	<u>848,815</u>	18,908,620	
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	\$ 447,015		
Fund Balance Contribution	<u>27,985</u>	475,000	
TOTAL SPECIAL REVENUE FUND			<u><u>\$ 72,251,664</u></u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Principal	\$ 5,514,999	
Interest	1,283,678	
Service Charges	5,000	
Fund Balance Contribution	<u>1,995,080</u>	\$ 8,798,757
Certificates of Participation		
Principal	2,880,000	
Interest	910,400	
Service Charges	10,000	
Fund Balance Contribution	<u>532,144</u>	4,332,544
Special Source Revenue Bonds		
Principal	1,901,000	
Interest	163,888	
Service Charges	10,000	
Fund Balance Contribution	<u>9,001</u>	2,083,889
Capital Leases		
Principal	4,345,619	
Interest	280,490	
Fund Balance Contribution	<u>2,102</u>	<u>4,628,211</u>
TOTAL DEBT SERVICE FUND		<u>\$ 19,843,401</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 1,301,000
Equipment Projects		8,159,000
Facility/Construction Projects		60,685,000
Parks, Recreation, Tourism Projects		<u>675,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 70,820,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures		\$ 7,782,779
Health and Dental Insurance		
Expenditures	26,149,724	
Fund Balance Contribution	<u>2,212,287</u>	28,362,011
Workers Compensation Insurance		
Expenditures	2,085,000	
Other Financing Uses	<u>2,000,000</u>	<u>4,085,000</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 40,229,790</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 12,965,494	
Other Financing Uses	<u>591,150</u>	\$ 13,556,644
Stormwater Management		
Expenditures		<u>13,104,502</u>
TOTAL ENTERPRISE FUND		<u>\$ 26,661,146</u>

SECTION 2: Revenues available in FY2022 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax		\$ 112,186,696
County Office Revenue		37,901,541
State Shared Taxes		24,535,080
Other Revenue		8,752,880
Other Financing Sources		16,934,188
Fund Balance Usage		<u>5,548,843</u>
TOTAL GENERAL FUND		<u>\$ 205,859,228</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax	\$ 935,000	
Fund Balance Usage	<u>61,750</u>	\$ 996,750
Local Accommodations Tax		635,000
E911		
User Fees		3,224,510
Hospitality Tax		9,134,216
Infrastructure Bank		
FILOT Revenues	\$ 13,005,052	
Other	80,000	
Fund Balance Usage	<u>315,951</u>	13,401,003
Medical Charities		
Property Tax	\$ 6,480,256	
Intergovernmental	115,000	
Other	100,000	
Fund Balance Usage	<u>174,799</u>	6,870,055
Parks and Recreation		
Property Tax	\$ 11,894,351	
Other	5,679,485	
Other Financing Sources	<u>1,334,784</u>	18,908,620
Public Safety Interoperable Communications		
Fees	3,262,892	
Fund Balance Usage	<u>93,618</u>	3,356,510
Road Program		
Road Maintenance Fees	\$ 12,679,197	
Fund Balance Usage	<u>2,570,803</u>	15,250,000
Victim's Rights		
Intergovernmental Revenue		<u>475,000</u>
TOTAL SPECIAL REVENUE FUND		<u>\$ 72,251,664</u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Property Tax	\$ 3,171,867	
Intergovernmental	5,611,890	
Other	<u>15,000</u>	\$ 8,798,757
Certificates of Participation		
Property Tax	528,644	
Intergovernmental	13,500	
Other Financing Sources	<u>3,790,400</u>	4,332,544

Special Source Revenue Bonds		
Intergovernmental	19,000	
Other Financing Sources	<u>2,064,889</u>	2,083,889
Capital Leases		
Other	2,100	
Other Financing Sources	<u>4,626,111</u>	<u>4,628,211</u>
TOTAL DEBT SERVICE FUND		<u><u>\$ 19,843,401</u></u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$ 3,820,000
Capital Lease Proceeds		7,000,000
Bond Proceeds		<u>60,000,000</u>
TOTAL CAPITAL PROJECTS FUND		<u><u>\$ 70,820,000</u></u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Reimbursements	\$ 7,183,950	
Fund Balance Usage	<u>598,829</u>	\$ 7,782,779
Health and Dental		
Premiums		\$ 28,362,011
Workers Compensation		
Premiums	3,185,000	
Fund Balance Usage	<u>900,000</u>	<u>4,085,000</u>
TOTAL INTERNAL SERVICE FUND		<u><u>\$ 40,229,790</u></u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$ 4,757,800	
Solid Waste Tipping Fees	6,575,251	
Other	733,800	
Fund Balance Usage	<u>1,489,793</u>	\$ 13,556,644
Stormwater		
Fees	\$ 8,114,000	
Fund Balance Usage	<u>4,990,502</u>	<u>13,104,502</u>
TOTAL ENTERPRISE FUND		<u><u>\$ 26,661,146</u></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, 2021 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 \$2.69 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	41.6
Special Revenue Fund	
Charity Hospitalization	2.4
Parks, Recreation, Tourism	4.5
Debt Service Funds	
G. O. Bonds	1.2
Certificate of Participation	0.4
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 FY2022 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 FY2022 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 2022 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 2022 budget. Additionally, County Council approval shall be required prior to property acquisitions, leases, or conservation easements.

SECTION 12: ELECTED OFFICIAL SALARIES. Beginning the first full pay period of fiscal year 2022, the salaries of the Greenville County Auditor, Greenville County Treasurer, Greenville County Register of Deeds, and Greenville County Coroner shall be in parity with one another based on the higher of the salaries currently paid to these elected officials. The cost of living adjustment recommended for the fiscal year will be applied to the new adjusted salaries.

SECTION 13: 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 2021 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, 2021.

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