

## COUNTY OF GREENVILLE BUDGET POLICIES

The Code of the County of Greenville, South Carolina, Chapter 2, Article III, Section 2-43, and Chapter 7, Article V, Sections 7.61-69 through 7.81-89 establish the County's budgetary policies that are as follows:

**CHAPTER 2. ADMINISTRATION**  
**ARTICLE III. COUNTY COUNCIL**  
**Division 2. Officers**  
**Section 2-43**

**C. Budgets**

- (1) The County Administrator shall prepare the proposed operating and capital improvement budgets and submit them to the council at such time as the council determines. At the time of submitting the proposed budget, the County Administrator shall submit to the council a statement describing the important features of the proposed budgets including all sources of anticipated revenue of the county government and the amount of tax revenue required to meet the financial requirements of the county. He shall affix his certificate stating that, in his opinion, the proposed budget does not exceed anticipated revenues for the period concerned and he shall see that there is full compliance with section 4-9-140 of the 1976 Code of Laws of South Carolina, as amended.
- (2) The operating budget shall be in the form of an annual appropriations ordinance to be adopted by the Council prior to June 30<sup>th</sup> each year. This ordinance shall include, among other things, a contingent account to cover unforeseen expenditures which may be incurred during the budget year.

**CHAPTER 7. FINANCE AND TAXATION**  
**ARTICLE V. BUDGET POLICIES**  
**Division 1. Generally**  
**Sections 7.61-69**

*Section 7.61. Establishment*  
The county council shall be responsible for establishing budget policies.

*Section 7-62. Execution.*  
The county administration shall have the responsibility for the execution of the county budget policies.

*Section 7-63. Department of General Services to be County Administrator's representative.*  
The County Administrator's representative for budget administration shall be the Department of General Services.

*Section 7-64. Interpretation.*  
The County Administrator shall be responsible for interpreting the various provisions of the county budget policies.

*Section 7-65. Amendments.*  
Any section or provision of this article can be amended or changed in accordance with sections 2-61 to 2-69 of the Greenville County Code.

*Section 7-66. Fiscal year; Annual Fiscal Report; Year-End Audit*  
The fiscal year of the county government shall begin on the first day of July of each year and shall end on the thirtieth day of June next following; and the fiscal year shall constitute the budget year of the county government. All county offices, departments, boards, commissions or institutions receiving county funds shall make a full, detailed annual fiscal report at the end of the fiscal year to the County Administrator. Each agency shall also submit a year-end audit within one hundred eighty (180) days after the end of the fiscal year.

*Section 7-67. Preparation and submission to council.*  
The county administration shall prepare the proposed operating and capital budgets and submit them to the council at such time as the council determines. At the time of submitting

the proposed budgets the County Administrator shall submit a statement describing the important features of the proposed budgets, including all sources of anticipated revenue of the county government and the amount of tax revenue required to meet the financial requirements of the county.

*Section 7-68. Adoption of Budget; Levy and Collection of Taxes.*

The County Council shall adopt annually and prior to the beginning of the fiscal year operating and capital budgets for the operation of county government and shall in such budgets identify the sources of anticipated revenue including taxes necessary to meet the financial requirements of the budgets adopted. The council shall further provide for the levy and collection of taxes necessary to meet all budget requirements except as provided for by other revenue sources.

*Section 7-69. Public Hearings.*

Public hearings, upon giving reasonable public notice, shall be held before final council action is taken to adopt annual operating and capital budgets.

**Division 1. Appropriations, Expenditures,  
Audits, and Funds  
Sections 7.81-90**

*Section 7-81. Appropriations and Disbursements Generally.*

- (A) Appropriation of funds shall be made only by County Council to departments and agencies to provide public services to county citizens.
- (B) Requests for county funds will be submitted to Council for review during the regular county budget process, and appropriations will be made only for specific line-item purposes. As required by Section 7-66 of this chapter, the annual report from departments and agencies to Council shall verify that funds were expended in accordance with the purposes for which they were allocated.

(C) County funds will be disbursed to departments and agencies in one of the following ways:

- (1) *Departments or agencies funded one hundred percent with county funds.* Departments and agencies are required to conform to the accounting, purchasing and personnel policies of the county. The Department of General Services will be responsible for all fund disbursement through the county's accounting system.
- (2) *Departments or agencies funded less than one hundred percent by county funds.* Agencies will be subject to the county's purchasing and personnel policies if comparable policies do not exist. If feasible, the department or agency will receive county funds through the county's accounting system. If not feasible, departments or agencies will receive funds in accordance with a schedule prepared by the County Administrator to include the following:
  - (a) The agency will estimate its first month expense. The Department of General Services will issue a check to the agency for this amount.
  - (b) Subsequent payments will be made on an estimated basis predicated on actual expenditures.

*Section 7-82. Adjustment to Budget.*

- (A) *Supplemental Appropriations.* A supplemental appropriation is an allocation of funds to a county department or agency for a specific purpose not anticipated when the original budget appropriation was approved. Council may make supplemental appropriations which shall specify the sources of funds for such appropriations. The procedure for approval of supplemental appropriations shall be the same as that prescribed for enactment of ordinances. Such procedure is outlined in sections 2-61 to 2-69 of the Greenville County Code. In preparation of supplemental appropriations, council may require such reports, estimates and statistics from any county agency or

department as may be necessary to perform its duties as the responsible fiscal body of the county. County Council will consider a request for supplemental appropriations only under the following criteria:

- (1) That the department manager can demonstrate that the original appropriation of funds was not sufficient to last through the entire year based on the planned level of services that were originally approved by the council in the budget ordinance.
- (2) That new positions or capital items will not be eligible for consideration except under extreme emergencies where the lack of additional personnel or a new capital item would not allow the department to provide essential, budgeted services.
- (3) That the department manager is responsible for providing county services under adverse inflationary conditions and working with costs beyond the manager's control. If the expenditure of appropriated funds is not controlled by the manager and he or she cannot alter the level of expenditures or the unit cost, the manager may, under extreme circumstances, request a supplemental appropriation.
- (4) That the funds are required either to provide a new service or expand and existing services mandated by federal, state or county statute.

The supplemental request must be created by a change in either the internal or external environment and not have been specifically discussed and denied by the council in the previous annual budget process. The department manager requesting a supplemental appropriation shall submit detailed justification including the impact of the supplement on the existing budget in accordance with the above criteria to the Department of General Services. The request will be reviewed with the County Administrator in accordance with budget policies and submitted with a staff report to the finance committee. Supplemental

financing for any purpose shall not be approved unless at least three-fourths (3/4) of all Council members vote for its approval at a regular meeting.

(B) *Fund Transfers.*

(1) *Intra department transfers.* Funds appropriated in the annual budget may be transferred by the County Administrator between line-item accounts within a department or nondepartment account for the purpose providing continuing county services approved by council in the budget ordinance. The County Administrator will approve the transfer subject to appropriate detailed justification by the department manager. The County Administrator will submit an informational report of such transfers to the council. Intra department transfers will also be subject to the following criteria:

- (a) A transfer of funds shall not be made for the purpose of creating new personnel positions. The powers and duties of the administrator shall include, but not be limited to, being responsible for employment and discharge of personnel subject to the appropriation of funds by the council for that purpose.
- (b) Reserved.
- (c) A transfer of funds shall not be made from an account that will knowingly result in a deficit in the account during the fiscal year.
- (d) A transfer of funds shall not be made which would result in the need for additional county funds within the current fiscal year. (For example, a transfer request to purchase an automobile would not be approved if the department did not have sufficient funds for maintenance, gas, tire, etc.)

(2) *Interdepartmental transfers.* All funds from one department or nondepartment account to another department or

nondepartment account must be approved by the County Council in accordance with sections 2-61 to 2-69 of the Greenville County Code. Transfers of funds from the Non-Departmental salary account to line department salary accounts can be made by the Management and Budget division to reflect merit increases and market adjustments as approved in the budget process by County Council without further action of Council.

**Section 7-83. Expenditure of Appropriated or Nonappropriated Funds**

(A) *Generally.* Budget appropriations are enacted by the County Council in the form of an ordinance. The resulting appropriations approved by ordinance constitute legal authority for departments and/or agencies to make expenditures and incur obligations in providing services. All expenditures:

- (1) Shall be in conformity with generally accepted accounting principles to governmental entities. If there is a conflict between legal provisions and generally accepted accounting principles applicable to governmental units, legal provisions must take precedence.
- (2) Shall not be made when they are in conflict with sections 2-41 to 2-131 or this article of the Greenville County Code.
- (3) Must be in compliance with county purchasing and personnel rules.

The powers and duties of the administrator shall include, but not be limited to, supervising the expenditure of appropriated funds.

(B) *Control of Expenditures.* The department or agency manager is the person directly responsible for monitoring and controlling budget expenditures. The County Administrator will provide department or agency managers with administrative tools to control and monitor their budget.

(C) Reserved.

(D) Reserved.

(E) *Indebtedness incurred in excess of appropriations.* Departments shall not expend funds in excess of their total appropriations.

(F) *Nonbudgeted Expenditures.* Expenditures for nonbudgeted items are prohibited.

**Section 7-84. Fund Balance.** Fund balance is the excess of any fund's assets over its liabilities and encumbrances. The projected fund balance of the general fund during any fiscal year shall be used for purposes determined by the County Council, i.e., to fund supplemental appropriations.

**Noncounty Funds, etc.**

(A) *Definition, use of noncounty funds.*

Noncounty funds are those funds sought by a department, agency, boards, or commissions from federal and state grantor agencies, foundations and other private sources. Noncounty funds can be utilized to:

- (1) provide new services;
- (2) supplement county revenue to increase the current level of services provided by the county; and
- (3) replace county funds already appropriated for a service unless prohibited by the grantor agency.

(B) *General Policy.* All applications for noncounty funds which require county government resources of any kind whether financial, physical, personnel or other, must first receive prior approval of the County Council before noncounty funding is pursued. Failure to obtain such approval will jeopardize future county funding. The County Council's approval will be contingent upon the following criteria which must be addressed by the department, agency, board or commission in a letter of intent to apply for noncounty funds:

- (1) *Proposed program goals and objectives.* The goals and objectives of the proposed program must be clearly and specifically stated. This should include a

statement on whatever financial and operational benefits the county would receive or derive.

- (2) *Long-range and short-range financial commitments.* "In-kind" or cash requirements must be identified as well as any future county financial or personnel commitments after the grants funds are exhausted.
- (3) *Effects of Discontinuing the Grant at any Given Point.* The impact on the proposed project of discontinuance of grant funds at the option of either the county or the grantor must be fully evaluated.

(C) *Responsibility of County Administrator and County Council.*

- (1) The County Administrator is responsible for establishing a detailed grants review process and informing the department, agencies, boards and commissions of the procedures they must follow in order to apply for noncounty funds. The County Administrator shall analyze all grant applications and make recommendations to County Council.
- (2) Reserved.
- (3) All grant preapplications, formal applications, and grant contracts shall be signed by the chairman of County Council and the County Administrator.

(D) *Exceptions.* Any exceptions to the above policy must be given tentative approval by the County Administrator and the chairman of County Council before noncounty funding is pursued. Such tentative approval, however, must be ratified by the council at its next meeting or final approval will be denied.

**Section 7-86. Debt Service Fund.** The debt service fund shall be financed by the general property tax. A tax rate shall be levied on each dollar valuation property sufficient to cover the fiscal year principal payments, interest payments and fiscal agents' fees.

**Section 7-87. Investment of ad valorem moneys.** All moneys coming into the hands of the county treasurer from ad valorem property taxes, or so much thereof as is not necessary for current expenses, shall be invested by the treasurer in such securities of investments as are authorized by sections 6-5-10 and 12-45-220 of the 1976 South Carolina Code of Laws, as amended, and the interest or other income derived therefrom, may be expended for general county purposes.

**Section 7-88. Real Property Fund**

- (A) *Creation.* In order to assist in capital improvement programming, there is hereby created with the office of the county treasurer a special fund to be known as the real property fund. After November 17, 1981, the treasurer is authorized and directed to place in such fund all sums representing the proceeds or sales of real property belonging to the county.
- (B) *Investment of funds.* The treasurer is hereby authorized to invest any portion or all such funds in those securities or investments authorized by section 12-45-200 of the 1976 South Carolina Code of Laws, as amended.
- (C) *Use of moneys; withdrawal of such funds.* Moneys in the real property funds may be used only for capital improvement projects or costs incidental thereto, including without limitation, fees of architects, engineers, and planners, attorney's fees, land acquisition, and site preparation. Such moneys may be withdrawn from the real property fund only upon a two-thirds vote of the members of the County Council.

**Section 7-89. Charity Hospitalization Fund**  
A tax is levied on all taxable property in the county for the purpose of funding the charity hospitalization fund.

**Section 7-90. Annual Audit**

The council shall provide for an independent annual audit of all financial records and transactions of the county and any agency funded in whole or in part by county funds and

may provide for more frequent audits, as it deems necessary. Such audits shall be made by a certified public accountant or firm of such accountants who have no personal interest, direct, or indirect, in the fiscal affairs of the county government or any of its officers. The council may, without requiring competitive bids, designate such accountant or firm annually or for a period not exceeding one year; provided, that the designation for any particular fiscal year shall be made no later than thirty (30) days after the beginning of such fiscal year. The report of the audit shall be made available for public inspection.

## COUNTY OF GREENVILLE FINANCIAL POLICIES

### PURPOSE

Primary among the responsibilities of the government of Greenville County to its citizens is the care of public funds and wise management of county finances while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. These financial management policies, designed to ensure the fiscal stability of the government of Greenville County, South Carolina, shall guide the development and administration of the annual operating and capital budgets. These financial policies address revenues, cash management, expenditures, debt management, risk management, capital needs, and budgeting and management.

### OBJECTIVES

- To protect the policy-making ability of County Council by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- To enhance the policy-making ability of County Council by providing accurate information on program costs.
- To assist sound management of County government by providing accurate and timely information on financial condition.
- To provide sound principles to guide the important decisions of the County Council and of management which have significant fiscal impact.
- To set forth operational principles which minimize the cost of government, to the extent consistent with services desired by the public, and which minimize financial risk.
- To employ policies which prevent undue or unbalanced reliance on certain revenues, which distribute the costs of county government services as fairly as possible, and which provide adequate funds to operate desired programs.
- To provide essential public facilities and prevent deterioration of the County's public facilities and its capital plant.

- To protect and enhance the County's credit rating and prevent default on any debts.
- To insure the legal use of all County funds through a good system of financial security and internal controls.

### ACHIEVING THESE OBJECTIVES

To achieve and maintain the aforementioned objectives, the General Services Department's Division of Management and Budget, at the direction of the County Administrator's Office, working with the County Council, will conduct an annual analysis of projected financial condition and key financial indicators. It is the focus of this analysis to:

- Identify the areas where the county is already reasonably strong in terms of protecting its financial condition;
- Identify existing or emerging problems in revenue sources, management practices, infrastructures conditions, and future funding needs;
- Forecast expenditure and revenue for the next 5 years, taking care to consider such external factors as state and federal actions, the bond market, and management options being explored and used by other local governments, as well as internal management actions taken during the last budget cycle and being examined for application.

### REVENUE POLICIES

*Statements dealing with taxes and the means whereby the county raises revenue to fund operations.*

#### **Revenue Policy #1: Fund Balance**

To maintain an 'AAA' County credit rating and meet seasonal cash flow shortfalls, the budget shall provide for an anticipated undesignated fund balance between 25% and 35% for general government and enterprise fund types, of estimated annual revenues. The fund balance shall be exclusive of all reserves not anticipated to be readily available for use in emergencies and contingencies.

- Should the fund balance fall below 25% of revenues, the County Administrator shall prepare and submit a plan for expenditure reductions and/or revenue increases to the County Council via the Finance Committee.
- In the event the fund balance is above 35%, the difference may be used to fund the following activities:
  - one-time capital expenditures which do not increase ongoing County costs;
  - other one-time costs; and
  - ongoing or new County programs, provided such action is considered in the context of council approved multi-year projections or revenue and expenditures.
- Generally, the fund balance levels are dictated by:
  - cash flow requirements to support operating expenses;
  - relative rate stability from year to year for enterprise funds;
  - susceptibility to emergency or unanticipated expenditure;
  - credit worthiness and capacity to support debt service requirements;
  - legal or regulatory requirements affecting revenues, disbursements, and fund balances; and
  - reliability of outside revenues.
- If, at the end of a fiscal year, the fund balance falls below 25%, then the County shall rebuild the balance within one year.

**Revenue Policy #2: Contingency**

- To help maintain services during short periods or economic decline and meet emergency conditions, in addition to the Fund Balance, the budget shall provide for a contingency equivalent to 2% of estimated annual operating revenues. All general government and enterprise fund types shall maintain a contingency of 2%. The contingency shall also be exclusive of all reserves not anticipated to be readily available for use in emergencies.

The contingency is established to provide for nonrecurring unanticipated expenditures, or to meet small increases in service delivery costs.

- Contingencies should be planned to avoid large tax rate increases from one year to the next. Where correction of a fund balance deficit causes the contingency to fall below 2% of operating revenue, a gradual correction of the problem over a two-year period is preferable to a one-time jump in tax rates.

**Revenue Policy #3: Sources of Revenue**

- The County will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one-revenue source and ensure its ability to provide ongoing service.
- Restricted revenue shall only be used for the purpose intended and in a fiscally responsible manner. Programs and services funded by restricted revenue will be clearly designated as such.
- Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and County Council priorities, and whose operation and maintenance costs have been included in operating budget forecasts.
- A balance will be sought in the revenue structure between the proportions of elastic and inelastic revenues. All sources of revenue authorized by the South Carolina Code of Laws will be sought to achieve the desirable balance.
- Revenue Sources will be examined during the biennial budget process. A five (5) year proforma will be developed to ensure that projected future revenues meet projected future expenditures.
- Each time a new revenue source or a change in the rate of an existing source is considered, the effect of this change on the balance of elastic and inelastic revenue will be thoroughly examined by the Department of General

Services prior to inclusion in the proposed budget.

- In preparing the proposed budget, the Management and Budget Division, shall make recommendations to the County Administrator regarding options to reduce the County's reliance on property tax revenue.

**Revenue Policy #4: Revenue Collection**

- The County shall strive to achieve a current property tax collection rate of not less than 98%.

**Revenue Policy #5: Fees-Licenses, Permits, Misc. Items**

- All fees established by Greenville County for licenses, permits, fines, and other miscellaneous charges shall be set to recover the County's expense in providing the attendant service. These fees shall be reviewed biennially and shared with the Council's Finance Committee every other November in order that a biennial adjustment to reflect changes in the Municipal Cost Index, as reported by American City & County, may occur by the first of March following. A revenue manual listing all such fees and charges of the county shall be maintained by the Management and Budget Division and updated concurrent with the biennial adjustment.
- A fee shall be charged, unless otherwise directed by County council, for any service that benefits limited interests within the community, except for human needs type services to persons with limited ability to pay.
- When hazardous materials are spilled and the assistance of Emergency Medical Services and/or Emergency Preparedness or the Sheriff is required to deal with the situation, the County shall require reimbursement for expenses incurred.

**Revenue Policy #6: Fees-Utilities (Stormwater)**

- Utility user charges for Stormwater management shall be segregated from the General Fund in a Stormwater Utility (enterprise) Fund and will be cost of service

based (i.e., set to fully support the total direct, indirect, and capital costs) and established so that the operating revenues for the management of Stormwater are at least equal to its operating expenditures and annual debt service obligations. The user rates shall be designed so that a portion covers replacement cost for any stormwater facilities. The amount charged above and beyond the operational budget must be reviewed by the Committee on Finance prior to mailing.

**Revenue Policy #7-a: Building Inspections Fees**

As a multi-year goal, the Building Standards Division will strive to recover 100% of the Division's direct and indirect costs by generating revenues through special programs, special levies, fees, charges, donations and/or designated use of County-operated facilities and special equipment.

- The Building Standards and Management and Budget Divisions shall conduct a biennial comprehensive review of rates and through the County Administrator's Office recommend to the County Council any alterations or adjustments necessary in specific fees and/or charges to reflect service demand changes, the ability of users to support the demand, and concerns for other County operations. Every effort shall be made to index/limit rate increases to, but not exceed, the rate of inflation and new construction.

**Revenue Policy #7-b: Emergency Medical Services**

- The Emergency Medical Services and Management and Budget Divisions shall conduct a biennial comprehensive review of rates and through the County Administrator's recommendation to the County Council via the Finance Committee any alternations or adjustments necessary in specific fees and/or charges to reflect service demand changes, the ability of users to support the demand, and concerns for other County operations. Every effort shall be made to index/limit rate increases to, but not exceed, the rate of inflation.

- Through an aggressive volunteer recruitment program, the Division shall seek to minimize the costs to the county.
- Solicitation of funds through non-traditional sources, and various other modes shall be encouraged. Fund collected for any special purpose shall be earmarked for that purpose.

**Revenue Policy #8: Grants/Intergovernmental Funds**

- The County shall aggressively pursue all grant opportunities; however, before accepting grants, the County will consider the current and future implications of both accepting and rejecting the monies.

**Revenue Policy #9: Gifts, Donations and Bequests**

- Prior to acceptance, all gifts, donations and/or bequests given to the County for the use of any of its departments or divisions will be evaluated by the appropriate parties to determine what, if any, obligations are to be placed upon the County. Gifts and bequests will be considered as “over and above” basic County appropriations.

- Gifts and donations shall be used solely for the purpose intended by the donor. Unrestricted gifts will be expended in the manner and for the purposes authorized by County Council.

- “Gift Fund” expenditures shall carry the approval of the County Council before execution by County staff.

**Revenue Policy #10: Operating Transfers**

- To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or service expenses shall revert to the General Fund’s fund balance, unless Council direction establishing the transfer for other items is enacted.
- Where it is necessary to make a one-time advance of General Funds to another operating fund, this action shall occur under the following conditions:

- The advance is reviewed, prior to the transfer of funds, by the Finance Committee.
- All excess cash balances in the fund shall be invested for the benefit of the General Fund, not contrary to applicable Federal and State law and regulations, as long as the advance is outstanding.
- Should the fund accumulate an unexpected unencumbered balance, this excess shall be used first to repay the advance.
- At the time of closing out the fund, all assets of the fund revert to the General Fund, not contrary to any other applicable Federal, State or local law.

- For short-term cash deficits in non-General Fund operating funds during the course of the year, short-term loans are preferred to advances, except in cases where the receiving fund is legally precluded from paying interest on loans, or where loan transactions would be too numerous and costly to be cost effective.

**OPERATING BUDGET POLICIES**

*Statements dealing with the expenditures of the operating budget*

**Operating Budget Policy #1: Operating Budget – Pay-As-You-Go**

- The County shall attempt to conduct its operations on a pay-as-you-go basis from existing or foreseeable revenue sources. The control of costs will be emphasized. Achieving pay-as-you-go requires the following practices: current operations, maintenance and depreciation costs to be funded with current revenues, direct and indirect costs of services must be fully identified, and sound and expenditures forecasts must be prepared.
- The County Administrator, through the General Services Department shall biennially prepare a full cost allocation plan to provide accurate, complete estimates of service costs.

- Notations as to costs attributable to mandates of other governmental agencies shall be clearly shown in the annual budget.

**Operating Budget Policy #2: Budget Balance**

- The County budget shall balance operating expenditures with operating revenues. The General Fund shall not be balanced with appropriations from the General Fund fund balance if to do so would drop the fund balance below 25% of operating revenue.
- Management and Budget will conduct a Service Evaluation Inventory in conjunction with the biennial budget process to determine whether service areas should be sunset or enhanced. Services must directly serve and/or benefit citizens or facilitate direct service delivery of activities or functions. Mandated services will be funded at mandated levels. Levels in excess of mandated services will be eliminated or reduced unless there is a clear human service need. The County Administrator will present all recommendations during the budget process for council's consideration.

**Operating Budget Policy #3: Budget Performance Reporting**

- The County Administrator shall submit a quarterly report comparing actual revenues and expenditures with budgeted revenue and expenditures.
- Where Practical, County Departments shall develop and employ performance measures and/or benchmarks with selected counties to be included in the budget.

**Operating Budget Policy #4: Maintenance, Repair & Replacement**

- All equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated each year. A maintenance and replacement schedule based on this projection will be developed and followed.
- Replacement of capital outlay items shall be timed at fairly stable intervals so as not to

spend excessively in one year and restrictively in the next.

**Operating Budget Policy #5: Maintenance of Capital Assets**

- The budget should provide sufficient funds for the regular repair and maintenance of all County of Greenville capital assets. The budget should not be balanced by deferring these expenditures.
- Future maintenance needs for all new capital facilities will be fully costed out.

**Operating Budget Policy #6: Personnel Services**

- Greenville County shall strive to pay prevailing market rates of pay to its employees. Prevailing market rate is defined to include both salary and fringe benefit levels.
- When establishing pay rates, such rates should not exceed the normal percentage increase in General Fund revenue.
- In conjunction with the biennium, the County shall conduct a comprehensive total compensation survey of both private and public sector employers, including Greenville County municipalities and other area local governments and state and federal agencies approved by County Council. This survey shall be the basis for determining prevailing market rates.
- The County's work force, measured in FTE (full time equivalent) shall not increase more than 1% annually without corresponding changes in service levels or scope.
- In establishing pay rates, a cost analysis or rate increase will be conducted and shall include the effect of such increases on the County's share of related fringe benefits and unfunded liabilities (including non-salary related benefits).
- Long-term costs of changes in benefit packages shall be estimated and fully disclosed to the Council before implementation and annual wage adjustments are affirmed.

- In conjunction with the biennium budget salaries of Greenville County Council shall be adjusted by the average performance increase received by the regular County employees for the preceding twenty-four month period. Annual wage adjustments shall be awarded through a “pay for performance” system. The percentage increase shall be recommended by the County Administrator during the budget process and approved by County Council before implementation.

### **CAPITAL IMPROVEMENT POLICIES**

*Policies relating to the five-year capital improvement program and special funds necessary to address particular needs of the Greenville County community*

#### **Capital Improvement Policy #1: Capital Improvement Program**

- A five-year Capital Improvement Plan shall be developed and presented annually by staff in accordance with the Capital Improvement Program Policies, and approved by the County Council. This plan shall contain all capital improvements from all funds and departments of county government. The first year of the plan shall constitute the next year’s capital budget.
- A high priority shall be placed on replacement of capital improvements when such improvements have deteriorated to the point of becoming hazardous, incur high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purposes.
- Capital improvements constructed in the County shall be based on construction standards, which minimize construction costs, while assuring that accepted useful life minimum maintenance costs would result.

#### **Capital Improvement Policy #2: Intergovernmental Assistance**

- Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and

whose operations and maintenance costs have been included in operating budget forecasts.

#### **Capital Improvement Policy #3: Capital Improvement Financing**

- Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall not be dictated by the nature of funding available except to the extent that the projects meet an initial test of being required to achieve County goals and to the extent that projects must be placed in priority dictated by the nature of funds available.
- Upon completion of capital projects, General Services shall certify any unspent funds from the project, and such funds shall revert to the Capital Project Reserve as appropriate. Unspent capital project funds shall be reported to the County Council through the Quarterly Operating Report. The County Administrator shall include in the biennial budget and capital improvement program recommendations to dispose of unspent capital project funds. In no case shall projects incur a funding deficit without the express approval of the County Council.
- Interest earnings from capital improvement financing sources shall be separately accounted for and attributed to each active capital improvement project on a monthly basis, unless otherwise governed by the bond documents.

### **ACCOUNTING POLICIES**

*Policies relating to the procedures that the County utilizes in accounting for its financial transactions*

#### **Accounting Policy #1: Accounting System and Standards**

- The County’s accounting and reporting system shall demonstrate the following characteristics:
  - reliability
  - accuracy
  - consistency
  - readability
  - timeliness

- responsiveness, and
- conformity with all legal requirements
- The County's accounting system shall be maintained in such a way so as to conform with the generally accepted accounting principles established by the Governmental Accounting Standards Board, State of South Carolina and Federal laws, and result in an unqualified opinion by the County's independent auditor.
- The County shall annually prepare and publish, no later than December 30 of each year, a comprehensive annual financial report (CAFR) prepared in conformity with generally accepted accounting principles. The CAFR shall include but not be limited to:
  - The introductory section that provides general information on the government's structure and personnel as well as information useful in assessing the government's financial condition
  - The financial section that contains the basic financial statements and RSI(including management's discussion and analysis) as well as the independent auditor's report. In addition, the financial section provides information on each individual fund and component unit for which data are not provided separately within the basic financial statements. The financial section also may include supplementary information useful to financial users.
  - The statistical section that provides a broad range of trend data covering key financial indicators from the past 10 fiscal years (for instance, general government revenues and expenditures, property tax collections, debt burden). It also contains a demographic and miscellaneous data useful in assessing a government's financial condition.

- The Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting shall be pursued annually.

#### **Accounting Policy #2: Bank Account Reconciliations**

*Policies relating to the maintenance of bank accounts not under the jurisdiction of the County Treasurer.*

- Various offices of the County maintain bank accounts not under the jurisdiction of the County Treasurer. To assure accuracy of the records maintained for these accounts and to protect assets of the County, each account not under the jurisdiction of and reconciled by the Treasurer's Office shall be reconciled on a monthly basis. A copy of the bank statements and the reconciliation signed by the department head, elected, or appointed official must be forwarded to the Office of Management and Budget by the 15<sup>th</sup> of the following month. The Financial Committee shall be updated quarterly of any findings.
- If an account has not been reconciled for a period of three (3) months or longer, the County Administrator or his designee may request a SLED investigation through the appropriate oversight agency or position.

#### **DEBT POLICIES**

*Policies relating to the long-term financing of the County's Capital Improvement Program*

#### **Debt Policy #1: Use of Debt Financing**

- The government of Greenville County, South Carolina shall only use long-term debt for capital projects that cannot be financed out of current revenues within the Revenue Policy guidelines for rate increases. Further debt financing shall generally be limited to one-time capital improvements projects and only under the following circumstances:
  - when the project's useful life will exceed the term of the financing;
  - when project revenue or specific resources will be sufficient to service the debt; and,
  - when the project will benefit the citizens of Greenville County.

- Debt financing shall not be considered appropriate for:
  - current operating and maintenance expenses; and
  - any recurring purpose.

**Debt Policy #2: Limits on Issuance of Debt**

- Outstanding general obligation indebtedness of the County, other than enterprise revenue backed bonds, shall not exceed the percentage of the assessed value of the taxable property within Greenville County as permitted by the South Carolina Constitution.

**Debt Policy #3: Self-Imposed/Council Limits on Issuance on Debt**

- Except for the enterprise funds, debt service for long-term issues (greater than five years) shall not exceed 15% of the combined operating and capital budgets.
- Refunding bonds may be authorized by the County Council provided such refunding does not result in an increase in the interest rate and does result in a savings over the life of the bonds.
- All bonds will be sold in such a fashion as to achieve lowest overall borrowing cost upon consultation by and between Greenville County and its financial advisor.

**Debt Policy #4: Leasing**

- Lease purchase shall be considered only when the useful life of the item is equal to or greater than the length of the lease. If the item may become technologically obsolete or is likely to require major repair during the lease purchase period, then the item should be either purchased or placed on a straight lease.

**Debt Policy #5: Rating Agency Relationship**

- The County shall maintain good communication with bond rating agencies about its financial condition. The County will follow a policy of full disclosure on bond prospectus.

**Debt Policy #6: Debt Management Plan**

- A Comprehensive Debt Management Plan shall be developed and presented annually by staff, encompassing all debt of the County and including, but not limited to:
  - a detailing of the sources of funding for all debt,
  - current and future debt capacity analysis,
  - issues to be addressed for sound debt management, and
  - reporting as to the County's compliance with its debt policies.

- The Finance Committee shall annually review the Comprehensive Debt Management Plan and any recommendations made therein.

**Debt Policy #7: Economic Development Bonds**

The County shall strive to promote the economic welfare of the citizens of Greenville County by providing employment opportunities and a diverse industrial base. The County shall utilize the following financing methods for industrial development:

- Industrial Revenue Bonds and Tax Exempt Aviation Bonds as allowed via state statute and the Jobs –Economic Development Authority Act.
- Fee in Lieu of Tax agreements for programs which meet the criteria for industrial revenue bonds as set forth in state statutes.
- Special Source Revenue Bonds for multi-jurisdiction industrial/business parks or fee in lieu of taxes transaction for the acquisitions of land, buildings, and improvements or the expansion of an existing project with a minimum investment as allowed under state statute or deemed to have a positive impact on the community.
- Regular Reports from the Greenville Area Development Corporation will be provided to the Committee on Finance to keep the members abreast of opportunities facing Greenville County.

## **RISK MANAGEMENT POLICIES**

*Policies related to managing the financial risks of the County*

### ***Risk Management Policy #1: Evaluation and Management of Risks***

- The County Administrator shall annually prepare a Comprehensive Risk Management Report, including but not limited to:
  - a summary of organizational compliance with administrative policies to manage the County's risks,
  - an identification of current and potential liability risks or activities potentially impacting the County's finances, and
  - Specific strategies to address the risks identified.
  
- The Public Safety Committee and the Finance Committee shall annually review the Comprehensive Risk Management Report and any recommendations made therein preparatory to the County Council's consideration of the Biennium Budget.

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## COUNTY OF GREENVILLE INVESTMENT POLICIES

### ***Policies relating to the investment of County funds.***

#### ***Investment Policy #1: Purpose and Objective Purpose***

Section 12-45 of the Code of Laws of South Carolina 1976, as amended, establishes the office of County Treasurer. The Treasurer serves all taxing entities of Greenville; therefore these investment policies set forth a mutual understanding by and between the County of Greenville and the Greenville County Treasurer. The goal is to manage all County funds and purchase and sell investment instruments in such a manner as to ensure the maximum security of the principal, provide for the daily cash flow demands, generate revenue from the use of funds which might otherwise remain idle, and conform to state statutes governing the investment of public funds (see Investment Policy #4).

#### ***Objectives***

**Safety:** Safety of principal is the foremost objective of the investment program. Investing shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is recommended.

**Liquidity:** The portfolio will remain sufficiently liquid to enable the County to meet all operating requirements which might be reasonably anticipated.

**Return on Investment:** The portfolio shall be designed with the objective of attaining a market rate or return throughout budgetary and economic cycles, taking into account investment risk constraints and the cash flow characteristics of the portfolio.

#### ***Investment Policy #2: Scope and Applicability***

These investment policies apply to all cash-related assets which are included within the scope of the County's Comprehensive Annual Financial Report and all are subject to the

regulations established by the State of South Carolina. Applicable funds include but are not limited to:

- 2.1 General Funds
- 2.2 Special Revenue Funds
- 2.3 Debt Service Funds
- 2.4 Capital Project Funds
- 2.5 Enterprise Funds
- 2.6 Internal Service Fund
- 2.7 Trust and Agency

#### ***Investment Policy #3: Responsibility***

The authority for investing County funds is vested with the County Treasurer. The Treasurer, by statute, is to manage the County's investment portfolio, place purchase orders and sell orders with dealers and financial institutions, and prepare reports as required.

#### ***Prudence***

Investments shall be made with judgment and care, considering prevailing circumstances, which persons of prudence, discretion and intelligence exercised in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent person" standards and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

#### ***Internal Control***

This investment portfolio will be reviewed through the County's annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

*Investment Policy Review:*

The Greenville County Treasurer will make a report to County Council's Committee on Finance annually regarding investments and investment strategies.

***Investment Policy #4: Investment Instruments/Vehicles***

*Authorized and Suitable Investments:*

Investment instruments used by the Treasurer are those authorized by current State statute, or any permissible investment as redefined by the State legislature.

The Treasurer may, however, restrict investments beyond the limits imposed by the State of South Carolina Statutes if such restrictions serve the purpose of further safeguarding County funds or are in the best interest of the County.

*Collateralization:*

Collateralization will be required on certificates of deposits and repurchase agreements. Collateral will be limited to that specified in the South Carolina Code of Laws.

*Diversification*

The investments in this portfolio will be diversified by security type and institution. With the exception of U. S. Treasury securities and authorized pools, no more than 50% of the total investment portfolio will be invested in a single security type or with a single financial institution.

*Maximum Maturities*

To the extent possible, the Treasurer will attempt to match the investments with anticipated cash flow requirements.

*Performance Standards*

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account investment risk constraints and cash flow needs.

## COUNTY OF GREENVILLE GLOSSARY

The following list provides terms commonly referred to in this document. Acronyms that may not be identified within the text are also included.

<b>ACCOUNT GROUPS</b>	Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. The following are the County's account groups:  (1) General Fixed Assets Account Group – This account group is used to account for all fixed assets of the County, other than those accounted for in the proprietary fund. (2) General Long-Term Debt Account Group – This account group is used to account for all long-term obligations of the County, other than those accounted for in the proprietary fund.
<b>ACCRUED</b>	Revenues are recorded (accrued) as earned when measurable if they will be available and they will be received within 60 days of the end of the fiscal year. Salary related expenditures are recorded (accrued) when earned rather than paid.
<b>ADOPTED BUDGET</b>	The financial plan of revenues and expenditures for a fiscal year as approved by the Greenville County Council.
<b>AD VALOREM TAX</b>	A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation.
<b>AGENCY FUNDS</b>	Assets held by the county as an agent for other tax entities within the county. These funds are custodial in nature and do not involve measurements of results of operation.
<b>AMENDMENT</b>	A change to an adopted budget that has been approved by the Greenville County Council which may increase or decrease a fund total.
<b>AMORTIZATION</b>	The gradual elimination of a liability in regular payments over a specified period of time.
<b>APPROPRIATION</b>	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.
<b>ASSESSED VALUATION</b>	The Real Property Services Appraiser's estimation of the Fair Market Value of real estate or other property. This valuation is used to determine taxes levied upon the property.

<b>BALANCED BUDGET</b>	A budget in which the estimated revenues equal the estimated expenditures.
<b>BASIS OF BUDGETING</b>	Refers to the conventions for recognition of costs and revenues in budget development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.
<b>BOND</b>	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date together with periodic interest at a specified rate.
<b>BUDGET</b>	A financial plan for a definite period of time based on estimates of expenditures during the period and estimated sources for financing them.
<b>BUDGET AUTHORITY</b>	Authority provided by law to enter into obligations that will result in immediate or future outlay of government funds. The basic forms of budget authority are appropriations, borrowing authority and contract authority.
<b>BUDGET CALENDAR</b>	The schedule of key dates involved in the process of adopting and executing an adopted budget.
<b>BUDGET DOCUMENT</b>	The official written statement of the biennium fiscal year financial plan for the County as presented by the County Administrator.
<b>BUDGET MESSAGE</b>	A written statement presented by the County Administrator to explain principal budget issues and to provide recommendations to the Greenville County Council.
<b>BUDGET YEAR</b>	The fiscal year for which the budget is being considered: the fiscal year or years following the current year.
<b>CAPITAL</b>	Capital can refer to physical such as plant property or equipment or to financial resources required to acquire physical resources.
<b>CAPTIAL BUDGET</b>	That part of the Capital Improvement plan involving capital expenditures or borrowing for the period covered by the operating budget.
<b>CAPITAL IMPROVEMENT PLAN (CIP)</b>	A planned schedule of major capital improvements. Capital improvements are defined as a project involving property acquisition, construction, and/or expansion of permanent physical facilities, and the purchase and/or replacement of major pieces of equipment.
<b>CAPITAL LEASES</b>	Leases for assets which the government is buying or is leasing for all of their useful lives. The county utilizes capital leases for the purchase of vehicles.
<b>CAPITAL PROJECT FUNDS</b>	Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).
<b>CAPITAL OUTLAY</b>	Expenditures which result in the replacement of or an addition to fixed assets. These expenditures must be over \$5,000.

COMPENSATED ABSENCES	Annual leave vested with employees up to the maximum allowed is treated as an expenditure in the period earned rather than in the period the benefit is paid
CONTINGENCY FUNDS	Monies set aside, consistent with financial policies, which subsequently can be be appropriated to meet unexpected needs.
CONTRACTUAL	Category of costs which are paid under a formal agreement with third parties.
CPI	Consumer Price Index. The measure of average change in prices over time in a fixed market basket of goods and services.
DEBT	A government credit obligation.
DEBT SERVICE FUNDS	Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.
DEFICIT	The excess of expenditures over revenues.
DEPARTMENT	An organizational unit of the County responsible for carrying out a major governmental function.
DEPRECIATION	(1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.  (2) The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting, the cost of an asset, less any salvage value, is pro-rated over the estimated service life of such an asset, and each period charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.
DIVISION	A major unit of organization which groups departments into classes by the service they provide.
EFFECTIVENESS	Results (including quality) of the program.
EFFICIENCY	Cost (whether in dollars or employee hours) per unit of output.
EMPLOYEE BENEFITS	These include social security, retirement, group health, dental and life insurance.
EMS	Emergency Medical Services. EMS is responsible for the health, welfare and safety of the citizens of and visitors to Greenville County from the effects of natural, technological, and manmade disasters.
ENCUMBRANCE	A financial commitment related to an unperformed contract for goods or services.

ENTERPRISE FUND	The fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing goods and services to the general public, on a continuing basis, are financed or recovered primarily through user fees/charges; and for which preparation of an income statement is desirable.
ESTIMATED REVENUES	Projections of funds to be received during the fiscal year and legally budgeted for a given fund for a given budget period.
EXPENDITURE	The incurring of an actual liability as the cost of goods delivered or services rendered including operating expenses, capital outlays and debt service pursuant to the authority granted in an appropriation ordinance.
FEES	A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty.
FIDUCIARY FUNDS	The County's only fiduciary fund type is its Agency Fund. Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature and do not involve measurements of results of operations.
FINANCIAL POLICIES	The County government's policies with respect to taxes, spending and debt management as these relate to government services, programs, and capital investment.
FISCAL YEAR (FY)	An accounting period of 12 successive calendar months to which the annual budget applies. The County's fiscal year being July 1 and ends June 30.
FIXED ASSETS	Assets of long-term character with value of \$5,000 or more which are intended to be held or used for an extended period of time, such as land, buildings, machinery, and equipment.
FRANCHISE FEES	Fees levied on a business corporation in return for granting a privilege sanctioning a monopoly, or permitting the use of public property, usually subject to regulation.
FULL TIME EQUIVALENT (FTE)	The calculation of the number of employees required to complete the tasks scheduled within each department. This is calculated by dividing the total number of scheduled hours by the normal hours scheduled for one employee.
FUND	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
FUND ACCOUNTING	The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are summarized by type in the financial statements. The following

	fund types and account groups are used by the County: governmental funds, proprietary funds, and fiduciary funds.
<b>FUND BALANCE</b>	Fund equity for governmental funds and trust funds which reflects the accumulated excess of revenues and other financing sources over expenditures and other uses for governmental functions.
<b>GAAP</b>	(Generally Accepted Accounting Principles) Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.
<b>GASB</b>	(Governmental Accounting Standards Board) The highest source of accounting and financial reporting guidance for state and local governments.
<b>GENERAL FUND</b>	The general fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.
<b>GENERAL OBLIGATION BONDS (GO)</b>	Bonds payable from ad valorem taxes upon all the property assessable by the issuing municipality and from other general revenues.
<b>GFOA</b>	(Government Finance Officer's Association) The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources.
<b>GIS</b>	Geographic Information System
<b>GOAL</b>	The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of departments.
<b>GOVERNMENTAL FUNDS</b>	Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary funds). The measurement focus is upon determination of changes in financial position. The following are the County's governmental fund types; general fund, special revenue fund, debt service fund, capital project fund.
<b>GRANTS</b>	A financial contribution by Federal or State governmental units. Grants may be for specific purposes, for a category, or a block of related users.
<b>INFRASTRUCTURE</b>	Long-lived assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, and drainage systems.
<b>INDIRECT COSTS</b>	Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in support of operating departments.
<b>INTERFUND</b>	Budgeted amounts transferred from one governmental accounting fund to another for work or service provided.

INTERGOVERN- MENTAL REVENUE	Revenue received from another government unit for a specific purpose.
INTERNAL SERVICE FUND	Internal service funds are proprietary funds and are used to account for goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis.
IT	Information Technology
KEY ACTION STEPS	The strategies or methods that County departments, programs, or teams will use to accomplish some aspect of a particular goal.
LEVY	To impose taxes, special assessments, or service charges. Also, another term used for millage rate.
LONG-TERM DEBT	Debt with a maturity of more than one year after the date of issuance.
MILLAGE RATE	The amount of tax stated in terms of a unit of the tax base; for example, each mill generates \$1 for every \$1,000 of assessed valuation of taxable property.
MISSION	A broad statement of purpose that is derived from organizational and/or community values and goals.
MODIFIED ACCRUAL BASIS OF ACCOUNTING	A basis of accounting for governmental funds in which revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred.
MULTIYEAR BUDGET PLANNING	A budget process designed to make sure that the long-range consequences of budget decisions are identified and reflected in the budget totals.
NET ASSETS	Investment in capital assets, net of related debt. All assets and all liabilities are included. Considered a measure of expendable available financial resources.
NON-OPERATING EXPENDITURES	Expenditures of a type that do not represent direct operating costs to the fund; includes transfers out and reserves for contingency.
OBJECTIVE	Specific, measurable statements that support a particular goal, reflecting the amount of change expected as a result of the Key Action Steps and other program strategies.
OPERATING	Category of costs for the day-to-day functions of a department or unit of organization.
OPERATING BUDGET	A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year.
OPERATING	Legally authorized transfers from a fund receiving revenue to the fund through

TRANSFERS	which the resources are to be expended.
PRIOR YEAR	The year immediately proceeding the current year.
PROPERTY TAX	Taxes computed as a percentage of the value of real or personal property expressed in mills.
PROPOSED BUDGET	The recommended County budget submitted by the County Administrator to the County Council for adoption.
PROPRIETARY FUNDS	Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is upon determination of net income. The County has two proprietary fund types: internal service fund and enterprise fund.
REAL PROPERTY	Land and buildings and/or other structures attached to it that are taxable under state law.
RESERVE	An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.
REVENUE	The yield of receipts of receivables that a governmental unit receives into the treasury for public use.
REVENUE BONDS	Bonds financed by a dedicated revenue source. The county uses revenue bonds for infrastructure purposes and Fee-in lieu of taxes are used for financing.
REVENUE FORECASTING	The utilization of various approaches used by governments to determine the levels of revenue available for use in future years.
SALARIES	Gross earnings of all authorized positions.
SPECIAL REVENUE BONDS	Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.
SPECIAL REVENUE FUND	Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to specified purposes. The following activities are accounted for in the special revenue funds: federal revenue sharing, community development, charity hospitalization and other federal and state grants.
TAX YEAR	The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year budget.
UNENCUMBERED BALANCE	The amount of an appropriation that is neither expended or encumbered.
USER FEE	Charges for specific services rendered only to those paying such charges as, for example, landfill services charges.

## COUNTY OF GREENVILLE ACRONYMS

AAA	Bond Rating
AARP	American Association of Retired Persons
AED	Automated External Defibrillators
ALS	Advanced Life Support
ABMDI	American Board of MedicoLegal Death Investigators
ASE	Automotive Service Excellence
CAFR	Comprehensive Annual Financial Report
CIP	Capital Improvement Program
CPI	Consumer Price Index
COPs	Certificates of Participation
DHEC	Department of Health and Environmental Control
DUI	Driving Under the Influence
EMS	Emergency Medical Services
EPA	Environmental Protection Agency
FBI	Federal Bureau of Investigation
FILOT	Fee-in-Lieu-of Taxes
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GADC	Greenville Area Development Corporation
GFOA	Government Finance Officer's Association
GIS	Geographic Information System
GO	General Obligation Bond
GPATS	Greenville/Pickens Area Transportation Study

GSP	Greenville-Spartanburg Airport
GTA	Greenville Transit Authority
HIPAA	Health Insurance Portability and Accountability Act
IRS	Internal Revenue Service
IT	Information Technology
MSW	Municipal Solid Waste Stream
NCIC	National Crime Information Center
NIST	National Institute of Standards and Technology
NPDES	National Pollutant Discharge Elimination System
OCI	Overall Condition Index
OCRI	Official County Road Inventory
OCRI-D	Official County Road Inventory by District
OSHA	Occupational Safety and Health Administration
PDF	Portable Document
PSA	Public Service Announcement
PTI	Pre-Trial Intervention
ROD	Register of Deeds
SAN	Storage Area Network
SCDMV	South Carolina Department of Motor Vehicles
SLED	South Carolina Law Enforcement Division
SSRBs	Special Source Revenue Bonds

## COUNTY OF GREENVILLE INDEX

### A

Accommodations Tax	
Budget Summary .....	163
Accounting Policies .....	248
Acronyms .....	262
Ad Valorem Taxes (General Fund) .....	44
Administrative and Appointed Staff .....	28
Administrative Services .....	66
Animal Care Services	
Budget Summary.....	100
Goals and Objectives .....	101
Performance Measures .....	101
Staffing Levels .....	100
Appropriations	
(See <i>individual funds – General Fund, Enterprise Fund, Internal Service Fund, and Special Revenue Fund</i> )	
Art Galleries .....	21
Arts, The .....	21
Assessed Value .....	44
Auditor’s Office	
Budget Summary .....	142
Goals and Objectives .....	143
Performance Measures .....	143
Staffing Levels .....	142
Authorized Positions .....	48

### B

Board of Assessment Appeals	
Budget Summary .....	86
Budget Award .....	vi
Budget Basis of Preparation .....	31
Budget Highlights .....	39
Budget Message .....	1
Budget Ordinance, FY2010 .....	6
Budget Ordinance, FY2011 .....	10
Budget Overview .....	39
Budget Process .....	32
Budget Policies .....	235
Budget Summary (by department)	
See <i>appropriate department</i>	
Budgetary and Financial Management Systems.....	29

### C

Capital Improvement Plan Policies .....	214
Capital Improvement Program	
Financing Summary .....	189
Funding Sources .....	191
Operating Budget Impact .....	190
Planning Process .....	187
Program Status .....	188
Summary of Projects.....	192
Capital Investment .....	17
Capital Leases .....	182
Capital Projects Fund .....	187
Certificates of Participation .....	181
Clerk of Court’s Office	
Budget Summary .....	130
Goals and Objectives .....	131
Performance Measures .....	131
Staffing Levels .....	130
Climate .....	22
Circuit Solicitor’s Office	
Budget Summary.....	128
Goals and Objectives .....	129
Performance Measures .....	129
Staffing Levels .....	128
Codes Enforcement, Division of	
Budget Summary.....	102
Goals and Objectives .....	103
Performance Measures .....	103
Staffing Levels .....	102
Community Profile .....	15
Consolidated Fund Summary, FY2010... ..	40
Consolidated Fund Summary, FY2011... ..	41
Construction .....	17
Contents, Table of .....	ii
Conventional Facilities .....	22
Coroner’s Office	
Budget Summary .....	149
Goals and Objectives .....	150
Performance Measures .....	150
Staffing Levels .....	149
County Administrator’s Office	
Budget Summary .....	69
Goals and Objectives .....	70
Performance Measures .....	70
Staffing Levels .....	69
County Attorney’s Office	
Budget Summary .....	71



**H**

Health and Dental Fund  
 Budget Summary ..... 224  
 Health Care ..... 21  
 Higher Education ..... 20  
 Home Incarceration Program  
 Budget Summary ..... 169  
 Hospitality Tax ..... 168  
 Human Relations, Division of  
 Budget Summary ..... 90  
 Goals and Objectives ..... 91  
 Performance Measures ..... 91  
 Staffing Levels ..... 90  
 Human Resources  
 Mission ..... 89  
 Operating Budget ..... 89  
 Human Resources, Division of  
 Budget Summary ..... 92  
 Goals and Objectives ..... 93  
 Performance Measures ..... 93  
 Staffing Levels ..... 92

**I**

Infrastructure Bank/Reserve  
 Budget Summary ..... 171  
 Indigent Defense, Division of  
 Budget Summary ..... 123  
 Goals and Objectives ..... 123  
 Staffing Levels ..... 123  
 Information Systems, Division of  
 Budget Summary ..... 78  
 Goals and Objectives ..... 79  
 Performance Measures ..... 79  
 Staffing Levels ..... 78  
 Interfund Transfers ..... 161  
 Intergovernmental Revenue ..... 46  
 Internal Service Fund ..... 221  
 Investment Policies ..... 253

**J**

Judicial Services ..... 127

**L**

Labor Force Profile ..... 18  
 Land Development, Division  
 Budget Summary ..... 229  
 Goals and Objectives ..... 231  
 Performance Measures ..... 231

Staffing Levels ..... 229  
 Law Enforcement Services ..... 148  
 Legislative Delegation ..... 156  
 Long Term Debt ..... 179

**M**

Magistrate Courts  
 Budget Summary ..... 134  
 Goals and Objectives ..... 135  
 Performance Measures ..... 135  
 Staffing Levels ..... 134  
 Major Employers ..... 18  
 Master in Equity's Office  
 Budget Summary ..... 136  
 Goals and Objectives ..... 137  
 Performance Measures ..... 137  
 Staffing Levels ..... 136  
 Median Family Income ..... 16  
 Medical Charities  
 Budget Summary..... 173  
 Goals and Objectives ..... 175  
 Performance Measures ..... 175  
 Staffing Levels ..... 173  
 Medical Examiner's Office  
 Budget Summary ..... 151  
 Goals and Objectives ..... 151  
 Performance Measures ..... 151  
 Mission Statement (Organization) ..... v

**N**

Nondepartmental Fund ..... 156

**O**

Office of Management and Budget  
 Budget Summary ..... 80  
 Goals and Objectives ..... 81  
 Performance Measures ..... 81  
 Staff ..... vi  
 Staffing Levels ..... 80  
 Operating Budget Policies ..... 246  
 Ordinance, FY2010 Budget ..... 6  
 Ordinance, FY2011 Budget ..... 10  
 Organizational Chart ..... 26  
 Organizational Structure ..... 25  
 Other Services ..... 155  
 Outside Agencies..... 160

**P**

Per Capita Income ..... 16  
 Performance Measures (Process) ..... 38  
 Planning Commission  
   Budget Summary ..... 157  
   Goals and Objectives ..... 158  
   Performance Measures ..... 158  
   Staffing Levels ..... 157  
 Policies  
   Budget ..... 235  
   Capital Improvement Program ..... 214  
   Debt Management ..... 184  
   Financial ..... 243  
   Fiscal Policies in Brief ..... 34  
   Investment ..... 253  
 Population Growth ..... 15  
 Position Summary ..... 48  
 Priorities, Council ..... 35  
 Private Schools ..... 20  
 Probate Court  
   Budget Summary ..... 138  
   Goals and Objectives ..... 139  
   Performance Measures ..... 139  
   Staffing Levels ..... 138  
 Procurement Services, Division of  
   Budget Summary ..... 82  
   Goals and Objectives ..... 83  
   Performance Measures ..... 83  
   Staffing Levels ..... 82  
 Property Tax Revenue ..... 44  
 Property Management, Division of  
   Budget Summary ..... 111  
   Goals and Objectives ..... 112  
   Performance Measures ..... 112  
   Staffing Levels ..... 111  
 Proprietary Funds ..... 221  
   Estimated Finan. Srcs & Uses ..... 56  
 Public Defender  
   Budget Summary ..... 140  
   Staffing Levels ..... 140  
 Public Safety  
   Mission ..... 113  
   Operating Budget ..... 113  
 Public Schools ..... 20  
 Public Works  
   Mission ..... 99  
   Operating Budget ..... 99

**Q**

Quality of Life ..... 21

**R**

Reader's Guide ..... vii  
 Real Property Services, Division of  
   Budget Summary ..... 84  
   Goals and Objectives ..... 85  
   Performance Measures ..... 85  
   Staffing Levels ..... 84  
 Recreation and Entertainment ..... 22  
 Register of Deeds  
   Budget Summary ..... 144  
   Goals and Objectives ..... 145  
   Performance Measures ..... 145  
   Staffing Levels ..... 144  
 Registration and Election, Division of  
   Budget Summary ..... 95  
   Goals and Objectives ..... 96  
   Performance Measures ..... 96  
   Staffing Levels ..... 95  
 Religion ..... 21  
 Reserve, Fund Balance ..... 49  
 Retail Sales ..... 17  
 Revenue Highlights  
   General Fund ..... 44  
   Property Taxes ..... 44  
   County Office Revenue ..... 45  
   Intergovernmental Revenue ..... 46  
   Other ..... 47  
   Special Revenue Funds ..... 52  
   Debt Service Fund ..... 55  
   Internal Service Funds ..... 60  
   Enterprise Funds ..... 60  
 Revenue Policies ..... 243  
 Risk Management Policies ..... 251  
 Road Program  
   Budget Summary ..... 176

**S**

Sheriff's Office  
   Budget Summary ..... 152  
   Goals and Objectives ..... 154  
   Performance Measures ..... 154  
   Staffing Levels ..... 152  
 Special Source Revenue Bonds ..... 182  
 Solid Waste, Division  
   Budget Summary ..... 225  
   Goals and Objectives ..... 227

Performance Measures .....	227
Staffing Levels .....	226
Soil & Water, Division	
Budget Summary .....	233
Goals and Objectives .....	234
Performance Measures .....	234
Staffing Levels .....	233
Special Revenue Fund .....	163
Stormwater Management .....	229

**T**

Table of Contents .....	ii
Tax Collections (last 5 years) .....	19
Tax Collector's Office	
Budget Summary .....	87
Goals and Objectives .....	88
Performance Measures .....	88
Staffing Levels .....	87
Tax Rates .....	19
Ten Largest Taxpayers .....	19
Transportation	
Air .....	24
Ground .....	24
Treasurer's Office	
Budget Summary .....	146
Goals and Objectives .....	147
Performance Measures .....	147
Staffing Levels .....	146

**U**

Unemployment Rates .....	18
Unreserved Fund Balance .....	49
Utilities .....	24

**V**

Veteran's Affairs, Division of	
Budget Summary .....	97
Goals and Objectives .....	98
Performance Measures .....	98
Staffing Levels .....	97
Victim's Rights	
Budget Summary .....	177

**W**

Worker's Compensation	
Budget Summary .....	224