

# COUNTY OF GREENVILLE STATISTICAL INFORMATION

## DEMOGRAPHIC INFORMATION

### Population Growth

The population of the County is estimated to be 464,394 for 2012 according to the U.S. Bureau of the Census. Greenville County is the largest county in population in South Carolina. Growth rates have averaged 2.1% per year since 2008. This table shows the population information for the County and the State for the past five years.

Year	Greenville County	South Carolina
2008	431,215	4,424,232
2009	442,635	4,503,280
2010	451,225	4,625,364
2011	461,299	4,679,230
2012	464,394	4,739,840

Source: U.S. Census Bureau, Population Division

### Racial Composition of County

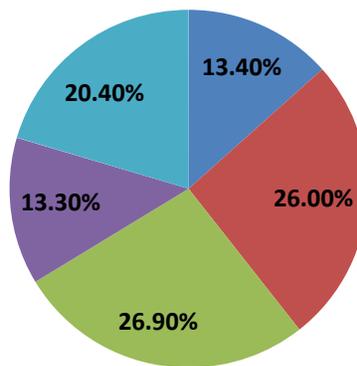
The following chart depicts the population of Greenville County by racial composition.

Race	Greenville County	% of Total	South Carolina	% of Total
White	339,936	73.20%	3,240,155	68.36%
Black or African American	84,520	18.20%	1,320,519	27.86%
Other	39,938	8.60%	179,166	3.78%
Total	464,394		4,739,840	

Source: U.S. Census Bureau

### Age Distribution of Population

The following chart depicts the age distribution of the population of Greenville County according to the U. S. Census Bureau (2012 estimates). The median age of the Greenville population is 37.4.



■ Age 65 and over	■ Age 45 to 64	■ Age 25 to 44	■ Age 19 to 24	■ Under Age 19
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## ECONOMIC INFORMATION

### Per Capita Income

The County ranked third among the 46 counties in the State of South Carolina in per capita personal income for 2011. The per capita income in the County, the State, and the United States for each of the last five years for which information is available is shown below:

Year	Greenville County	South Carolina	United States
2007	\$ 36,606	\$ 32,134	\$ 39,461
2008	\$ 37,254	\$ 33,063	\$ 40,674
2009	\$ 35,963	\$ 32,505	\$ 39,635
2010	\$ 36,209	\$ 32,193	\$ 39,791
2011	\$ 37,689	\$ 33,388	\$ 41,560

Source: U. S. Bureau of Economic Analysis

### Median Household Income

According to the U. S. Census Bureau, the estimated median household income for the County was \$48,480 in 2011, which ranked the household income of the County as the highest among the 10 counties in the upstate region. Listed below are the median family income statistics for 2008 – 2011 for Greenville County, the State, and the United States.

Year	Greenville County	South Carolina	United States
2008	\$ 47,848	\$ 44,625	\$ 52,029
2009	\$ 45,917	\$ 42,580	\$ 50,221
2010	\$ 45,666	\$ 42,117	\$ 50,046
2011	\$ 48,480	\$ 42,477	\$ 50,502

Source: South Carolina Office of Research and Statistics

### Retail Sales

The State of South Carolina imposes a six percent sales tax on certain retail sales. Over the past five years there has been slight fluctuation in the level of retail sales in the County due to economic factors. The table shows the level of retail sales for businesses located in the County for the last five years for which information is available.

Year	Greenville County Sales
2008	\$ 15,127,862,000
2009	\$ 13,764,523,000
2010	\$ 12,968,004,000
2011	\$ 13,466,994,000
2012	\$ 14,490,393,000

Source: SC Department of Revenue & Taxation

### Capital Investment

Over the past five years, Greenville has attracted more than \$1.14 billion in new business investments and 9,089 new jobs. This growth has allowed for more businesses to be created per capita than any other region in the southeastern United States. This table sets forth the total capital investment for new and expanded industry within the County for the last five years.

Year	Total Investment	Jobs Created
2008	\$ 181.3 Million	1,556
2009	\$ 185.5 Million	909
2010	\$ 251.9 Million	2,083
2011	\$ 290.5 Million	3,092
2012	\$ 235.4 Million	1,449
Five Year Total	\$ 1.14 Billion	9,089

Source: SC Department of Commerce

### Major Employers

The following table shows the ten largest employers located within the County, the type of business and their approximate number of employees as of May 2013.

Company Name	Type of Business	Employment
Greenville Health Systems	Health Services	10,925
School District of Greenville County	Public Education	10,850
Bon Secours St. Francis Health System	Health Services	4,500
Michelin North America Inc.	Headquarters/R&D/Manufacturing	4,000
GE Energy	Turbines and Turbine Generator Sets	3,200
SC State Government	State Government	3,036
Fluor Corporation	Engineering/Construction Services	2,500
Bi-Lo Supermarkets	Corporate Headquarters, Distribution, Retail	2,089
Greenville County Government	Government	1,944
US Government	Federal Government	1,835

Source: Greenville Area Development Corporation and SC Appalachian Council of Governments

### Labor Force

The South Carolina Department of Employment and Workforce compiles data on labor force participation rates. The labor force participation rates of residences of the County (regardless of place of employment) for the past five years for which information is available are as follows:

	2008	2009	2010	2011	2012
Civilian Labor Force	224,088	223,417	224,335	228,491	227,728
Employment	211,741	201,164	203,448	209,701	211,508
Unemployment	12,347	22,253	20,887	18,790	16,220
Percent of Labor Force Unemployed	5.5%	10.0%	9.3%	8.2%	7.1%

Source: South Carolina Department of Employment and Workforce, Labor Market Information Division

### Assessed Value of Taxable Property

The assessed value of all taxable property in the County for the last five fiscal years for which data is available is set forth below:

Fiscal Year	Tax Year	Assessed Value in County		Total Assessed Value
		Real Property	Personal Property	
2008	2007	\$ 1,280,517,000	\$ 456,145,000	\$ 1,736,662,000
2009	2008	\$ 1,368,068,000	\$ 448,113,000	\$ 1,816,181,000
2010	2009	\$ 1,422,367,000	\$ 429,620,000	\$ 1,851,987,000
2011	2010	\$ 1,533,004,000	\$ 411,309,000	\$ 1,944,313,000
2012	2011	\$ 1,527,526,000	\$ 423,050,000	\$ 1,950,576,000

Source: County Records

### Tax Rates

	Tax Rates				
	TY2008	TY2009	TY2010	TY2011	TY2012
General Fund	39.5	40.5	40.3	40.3	40.3
Debt Service	3.5	2.5	2.5	2.5	2.5
Charity Hospitalization	2.4	2.4	2.4	2.4	2.4
Solid Waste	2.2	2.2	2.1	2.1	2.1
Total Millage	47.6	47.6	47.3	47.3	47.3

Source: County Records

**Tax Collections for Last Five Years**

The following table shows taxes levied (adjusted to include additions, abatement) for the County, taxes collected as of June 30 of the year following the year in which the levy was made, the amount of delinquent taxes (which taxes include taxes levied in prior years but collected in the year shown), and the percentage of taxes collected.

Fiscal Year	Tax Year	Total Tax Levy	Current Taxes Collected	Current Percentage Collected	Delinquent Taxes Collected	Total Taxes Collected	Percent Collected
2008	2007	\$ 387,837,036	\$ 368,290,548	95.0%	\$ 3,768,194	\$ 389,565,425	100.4%
2009	2008	\$ 411,821,796	\$ 389,971,048	94.7%	\$ 6,321,036	\$ 395,879,448	96.1%
2010	2009	\$ 419,899,240	\$ 410,547,598	97.8%	\$ 7,287,033	\$ 420,510,729	100.1%
2011	2010	\$ 437,200,822	\$ 421,631,188	96.4%	\$ 5,347,059	\$ 426,978,247	97.7%
2012	2011	\$ 440,576,086	\$ 427,736,233	97.1%		\$ 427,736,233	97.1%

Source: Greenville County Records

**Ten Largest Taxpayers**

The ten largest taxpayers for Fiscal Year 2013 (tax year 2012) in the County are set forth below:

Taxpayer	Type of Business	Taxes Billed (000's omitted)	Percentage of Total Taxable Assessed Value
Duke Energy Corporation	Electric Utility	\$ 33,517	1.69%
BellSouth Telecommunications	Telephone Utility	12,995	0.66%
Cellco Partnership/Verizon Wireless	Communications	11,646	0.59%
Michelin North America	Tire Manufacturer	6,165	0.31%
Simon Haywood LLC & Bellwether	Property Management	5,496	0.28%
Laurens Electric Cooperative	Electric Utility	4,675	0.24%
Verdae Properties	Property Management	4,222	0.21%
Piedmont Natural Gas	Utility	3,869	0.20%
Windstream Nuvox	Communications	3,630	0.18%
Cryovac, Inc.	Manufacturer	3,550	0.18%
<b>Total</b>		<b>\$ 89,765</b>	<b>4.54%</b>

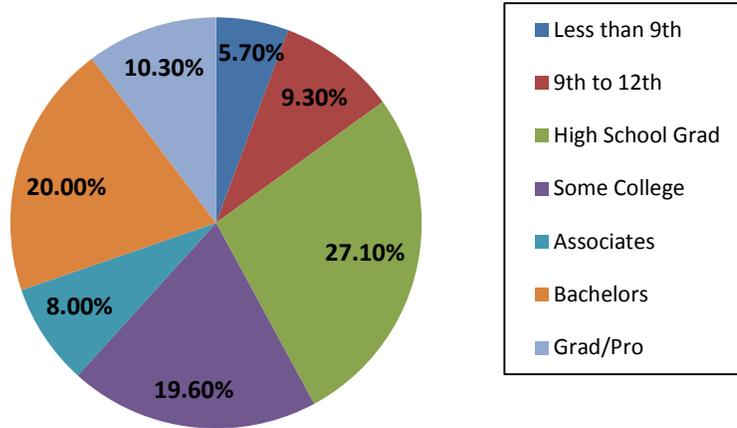
Source: County Record

**EDUCATION AND TRAINING**

**Greenville County Public Schools/Private Schools**

Greenville County is served by one school district, which serves more than 70,000 students each year. It is the largest school district in South Carolina, and the 47<sup>th</sup> largest in the nation. Greenville’s school district offers diversified learning opportunities, including magnet schools that offer special learning opportunities, International Baccalaureate (IB) Program, and unique learning experiences at the Roper Mountain Science Center. There are approximately 20 private schools within Greenville County. The table on the following page indicates the level of education for persons 25 years and older for the County.

### Educational Attainment



### Higher Education

Greenville County has several higher education facilities that enroll students at the college level in private or technical schools. The following table shows these institutions.

Institution	Type
Bob Jones University	4 Year Private
Furman University	4 Year Private
Greenville Technical College	Technical College
North Greenville University	4 Year Private
The University Center	Consortium *

Source: South Carolina Commission on Higher Education

\* Students attending The University Center are enrolled in one of seven participating colleges or universities.

## QUALITY OF LIFE

### Health Care

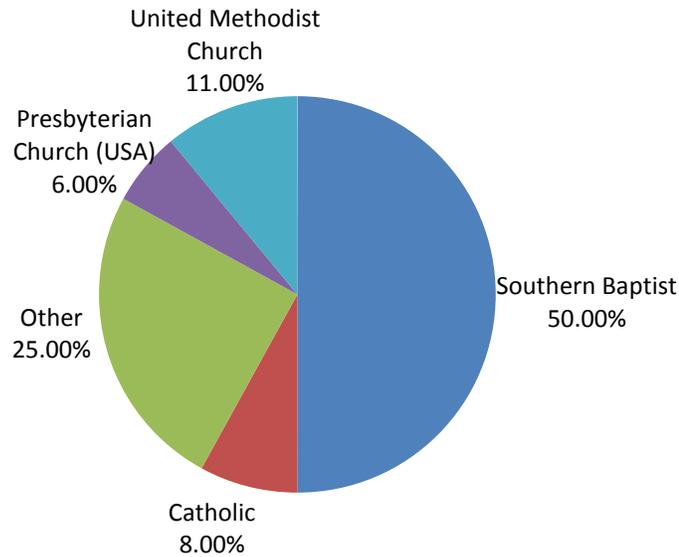
Greenville County is served by two major health systems: Greenville Hospital System and Bon Secours Health System. The Greenville Health System is a university-affiliated research and teaching facility and is the state’s largest provider and one of the Southeast’s leading medical facilities. Bon Secours is a private, non-profit system that is enhancing its relationship with cancer centers.

Facility	Type of Facility	# Beds
Greer Memorial Hospital	General Medical & Surgical	58
Greenville Memorial Medical Center	General Medical & Surgical	768
Hillcrest Hospital	General Medical & Surgical	56
North Greenville Hospital	General Medical & Surgical	53
St. Francis Women's & Family Hospital	General Medical & Surgical	62
St. Francis Hospital, Inc.	General Medical & Surgical	237

Source: South Carolina Health Alliance

**Religion**

A large variety of religious practices are found in the Greenville area. The section of the population affiliated with a religious congregation is approximately 57.34%. The chart below displays the percentage of individuals associated with various religions and/or denominations.



**The Arts**

From community theatre to national tours, Greenville offers a broad performing arts experience. Much of the artistic and cultural activity is centered around The Peace Center for the Performing Arts. The Peace Center brings a wide variety of performances, including Broadway shows, classical and opera performances, dance, and drama. Greenville also features several theatre and ballet groups, such as the Carolina Ballet Theatre, Centre Stage, the South Carolina Children’s Theatre, Greenville Little Theatre, the Warehouse Theater, the Greenville Chorale, the Greenville Symphony Orchestra, and the interactive Greenville Chautauqua.



Peace Center for the Performing Arts

Greenville also features several museums and art galleries. The Greenville County Museum of Art is counted among the country’s premier American Art museums, drawing visitors from around the world to see installations of work by two of the nation’s greatest contemporary artists, Andrew Wyeth and Jasper Johns. The Bob Jones Museum and Gallery is recognized as one of America’s finest collections of Italian paintings. The Children’s Museum is the 10<sup>th</sup> largest children’s museum in the world and 7<sup>th</sup> largest in the country. It features numerous exhibit galleries, a traveling exhibit hall, and outdoor interactive exhibit spaces. Greenville is also home to the Upcountry History Museum which works to promote, present and preserve the history of Upcountry South Carolina; the Shoeless Joe Jackson Museum and Baseball Library; and the Greenville Cultural Exchange Center which is a haven of historical reflection, research, and education.

**Convention Facilities**

The Bi-Lo Center, Greenville’s premier multi-purpose arena, is used for concerts, football, and hockey. The arena is currently used by the Greenville Road Warriors of the ECHL. Greenville also has the TD Convention Center, with 280,000 square feet of exhibit space and 60,000 square feet of meeting and conference space.



Bi-Lo Center

**Climate**

The table below depicts the average climate for Greenville County based on information from the National Climatic Data Center.

Yearly Average Temperature	60 degrees F
Yearly Average High Temperature	71 degrees F
Yearly Average Low Temperature	50 degrees F
Yearly Average Precipitation	49.13"
Sunshine:Average Percent Possible	60%
Snowfall:Average Total Inches	5.1"

Source: SC Department of Natural Resources

**Recreation**

*Greenville County Recreation*

Greenville County government (through the Parks, Recreation and Tourism Department) operates over 55 parks, trails, and recreation facilities including, the Pavilion (ice skating venue), Riverbend (equestrian park), Westside Aquatic Center (50-meter public indoor swimming facility), and three water parks.

*City of Greenville Recreation*

The City of Greenville Recreation and Parks Department operates 39 parks occupying more the 500 acres of land. The largest park features The Greenville Zoo, an exotic animal kingdom featuring exhibits which represent Asia, Africa, and Australia.

*State Recreation Areas*

Various state parks can also be found in Greenville, including Parks Mountain State Park, Table Rock State Park, Jones Gap and Caesar’s Head State Parks and other facilities.

*Greenville County Library*

Greenville has a countywide library system with one main library facility, 10 branches, 1 bookmobile and a website that provides much information, materials, and services.

*Sports*

Professional baseball has been a part of Greenville for more than a century. From the Spinners, Mets, Red Sox, Braves, Bombers and now the Drive, Greenville has hosted a series of professional teams. Greenville is currently home to the Greenville Drive, a Red Sox affiliate.



## COUNTY SERVICES PROVIDED

### **Tax Supported Services**

The County provides various local services that are funded primarily from the County's ad valorem tax levy and County office fees. These services include public works, public safety and law enforcement, and various administrative services.

### **Revenue-Supported Services**

The County's Department of Community Development and Planning operates a system of solid waste collection, solid waste transfer, and various recycling programs. The fee structure is set at rates that are low to moderate in comparison with local private providers. The system is supported largely from fees charged for services as well as ad valorem tax levy for Solid Waste services. The Department also operates its Stormwater program from a fee charged to property owners. Revenues are used to fund expenses related to the NPDES MS4 permit, County drainage projects, and floodplain projects.

## OTHER FACILITIES SERVING THE COUNTY

### **Ground Transportation**

Greenville County has 1,465 miles of state-maintained highways and 1,670 miles of roadway maintained by Greenville County. Interstate 85 is the backbone of the manufacturing region. Greenville also connects with I-26 to the south, enabling direct access to South Carolina ports, and to I-85 to the southwest from I-385.

### **Air Transportation**

The Greenville-Spartanburg International Airport (GSP) serves the Upstate of South Carolina and is the largest airport in the state. This regional facility is located northeast of the City of Greenville on I-85 and provides both passenger and cargo service.

### **Public Transit**

GreenLink (aka Greenville Transit Authority) offers eleven fixed routes to destinations across the county. Buses run six days per week.

**Ordinance No. 4562**  
**COUNTY OF GREENVILLE**  
**FISCAL YEAR 2013-2014 BUDGET ORDINANCE**

**SECTION 1:** The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

**SCHEDULE A: GENERAL FUND**

Administrative Services		\$	2,361,967
General Services			13,337,681
Community Development and Planning			18,175,238
Public Safety			39,964,925
Elected & Appointed Offices/Judicial			16,826,687
Elected & Appointed Offices/Fiscal			2,662,974
Elected & Appointed Offices/Law Enforcement			39,058,042
Other Services			6,419,318
<i>Subtotal</i>		\$	138,806,832
Other Financing Uses			1,389,077
Fund Balance Contribution			264,136
<b>TOTAL GENERAL FUND</b>		<b>\$</b>	<b>140,460,045</b>

**SCHEDULE B: SPECIAL REVENUE FUND**

Road Program			
Road Projects	\$	4,500,000	
Other Financing Uses		3,500,000	
Fund Balance Contribution		1,532,251	\$ 9,532,251
Accommodations Tax			732,856
Medical Charities			
Expenditures	4,749,739		
Other Financing Uses	500,000		
Fund Balance Contribution	57		5,249,796
Infrastructure Bank			
Economic Development	\$	1,065,248	
Other Financing Uses		5,765,824	6,831,072
Victim's Rights			
Expenditures	\$	635,273	
Fund Balance Contribution		39,727	675,000
Hospitality Tax			
Projects	\$	1,347,876	
Other Financing Uses		5,456,069	
Fund Balance Contribution		96,055	6,900,000
Emergency 911			
Expenditures		2,038,660	
Fund Balance Contribution		311,340	2,350,000
Parks and Recreation			
Expenditures	\$	12,968,284	
Debt Service		1,016,531	13,984,815
<b>TOTAL SPECIAL REVENUE FUND</b>			<b>\$ 46,255,790</b>

**SCHEDULE C: DEBT SERVICE FUND**

		<b>COPs, SSRBs,</b>		
	<b>G.O. BONDS</b>	<b>CAPITAL LEASES</b>		
Principal	\$ 4,660,000	\$ 8,378,711	\$	13,038,711
Interest	1,882,444	3,073,560		4,956,004
Service Charge	-	7,000		7,000
Other Financing Uses		500,000	\$	500,000
Fund Balance Contribution	497,389	85,760		583,149
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 7,039,833</b>	<b>\$ 12,045,031</b>	<b>\$</b>	<b>19,084,864</b>

**SCHEDULE D: CAPITAL PROJECTS FUND**

Technological Improvements		\$	1,000,000
Equipment Projects			165,000
Facility Projects			4,705,000
Fund Balance Contribution			1,355,721
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$</b>	<b>7,225,721</b>

**SCHEDULE E: INTERNAL SERVICE FUND**

Fleet Management			
Expenditures	\$	7,430,331	
Fund Balance Contribution		29,369	\$ 7,459,700
Health and Dental Insurance			
Expenditures			25,074,314
Workers Compensation Insurance			
Expenditures	\$	1,903,497	
Other Financing Uses		1,000,000	2,903,497
<b>TOTAL INTERNAL SERVICE FUND</b>		<b>\$</b>	<b>35,437,511</b>

**SCHEDULE F: ENTERPRISE FUND**

Solid Waste			
Expenditures		\$	10,734,462
Stormwater Management			11,268,870
<b>TOTAL ENTERPRISE FUND</b>		<b>\$</b>	<b>22,003,332</b>

**SECTION 2:** Revenues available in FY2014 are estimated according to the following schedules.

**SCHEDULE A: GENERAL FUND**

Property Tax (including delinquent taxes)		\$	78,226,747
County Office Revenue			28,942,163
State Shared Taxes			19,069,983
Other Revenue			7,655,858
Other Financing Sources			6,565,294
<b>TOTAL GENERAL FUND</b>		<b>\$</b>	<b>140,460,045</b>

**SCHEDULE B: SPECIAL REVENUE FUND**

Road Paving			
Road Maintenance Fees	\$	6,032,251	
Other Financing Sources		3,500,000	\$ 9,532,251
Accommodations Tax			732,856
Medical Charities			
Property Tax (including delinquent taxes)	\$	4,972,096	
State Shared Taxes (Merchants Inventory)		247,700	
Other		30,000	5,249,796
Infrastructure Bank			
FILOT Revenues	\$	6,261,906	
Other		70,000	
Fund Balance Usage		499,166	6,831,072
Victim's Rights			
Intergovernmental Revenue	\$	675,000	675,000
Hospitality Tax			6,900,000
E911 User Fees			2,350,000
Parks and Recreation			
Property Tax	\$	6,600,000	
Other		6,502,064	
Fund Balance Usage		882,751	13,984,815
<b>TOTAL SPECIAL REVENUE FUND</b>		<b>\$</b>	<b>46,255,790</b>

**SCHEDULE C: DEBT SERVICE FUND**

	<b>G.O. BONDS</b>	<b>COPs, SSRBs, CAPITAL LEASES</b>	
Property Tax (including delinquent taxes)	\$ 2,888,124	\$ 2,055,996	\$ 4,944,120
Intergovernmental	3,651,609	2,467,389	6,118,998
Interest/Other	100	8,050	8,150
Other Financing Sources	500,000	7,345,676	7,845,676
Fund Balance Usage		167,920	167,920
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 7,039,833</b>	<b>\$ 12,045,031</b>	<b>\$ 19,084,864</b>

**SCHEDULE D: CAPITAL PROJECTS FUND**

Capital Projects Reserve		\$ 4,225,721
Bond Proceeds		3,000,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 7,225,721</b>

**SCHEDULE E: INTERNAL SERVICE FUND**

Fleet Management Reimbursement		\$ 7,459,700
Health and Dental		
Premiums	\$ 24,757,295	
Fund Balance Usage	317,019	25,074,314
Workers Compensation		
Premiums	\$ 2,348,180	
Fund Balance Usage	555,317	2,903,497
<b>TOTAL INTERNAL SERVICE FUND</b>		<b>\$ 35,437,511</b>

**SCHEDULE F: ENTERPRISE FUND**

Solid Waste		
Property Tax	\$ 3,471,368	
Solid Waste Tipping Fees	4,600,000	
Other	805,000	
Fund Balance Usage	1,858,094	10,734,462
Stormwater		
Fees	\$ 8,209,308	
Fund Balance Usage	3,059,562	11,268,870
<b>TOTAL ENTERPRISE FUND</b>		<b>\$ 22,003,332</b>

**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, 2013 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 \$2.01 billion and an estimated current collection rate of ninety-eight percent (98%).

	<b>TAX RATES</b>
General Fund	40.6
Special Revenue Fund	
Charity Hospitalization	2.4
Debt Service Funds	
G. O. Bonds	1.6
Certificate of Participation	0.9
Enterprise Fund	
Solid Waste	<u>1.8</u>
<b>TOTAL</b>	<b>47.3</b>

**SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED.** All line item accounts as set forth in the FY2014 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 except Charity Hospitalization, which reverts to the General Fund.

**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 budget, 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 FY2014 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 “worse 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 2014 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: COMMUNITY PROJECT ACCOUNT.** The Community Project Account appropriation in an amount of \$245,472 is hereby transferred from Non-Departmental to the County Council Office and will be allocated within the County Council Office equally among the 12 council districts - \$20,456 per district. Community Project Account appropriations will continue to fund only small, de minimus public projects associated with special, non-recurring requests for infrastructure purposes such as: public buildings and grounds; infrastructure related studies; flooding; roads; lights; sewer and drainage; and contributions to taxing entities providing services in Greenville County for local projects. County Council members will serve as sponsors for any Community Project Account applications submitted. Project applications will be required to go to Finance Committee for review and be approved by County Council. Council Members, at their discretion, may transfer into their Community Project Account any unspent Council District Expense funds not required for business expenses used in the discharge of their public duties.

All ordinances, parts of ordinances, or policies in conflict with this amendment, or inconsistent with its provisions, are hereby repealed or superseded to the extent necessary to give this amendment full force and effect.

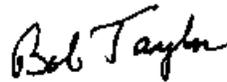
**SECTION 12: LEVY AUTHORIZED.** A copy of this ordinance shall be furnished to the County Auditor and the Auditor is hereby authorized and directed to levy in the year 2013 on all taxable property in Greenville County a tax as determined in Section 3.

**SECTION 13:** All ordinances in conflict are hereby repealed.

**SECTION 14:** This ordinance shall take effect July 1, 2013.

**ADOPTED IN REGULAR MEETING THIS 18<sup>th</sup> Day of June, 2013.**

**GREENVILLE COUNTY, SOUTH CAROLINA**



By:  
Bob Taylor, Chairman of County Council  
Greenville County, South Carolina



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

ATTEST:



By:  
Theresa B. Kizer, Clerk to County Council  
Greenville County, South Carolina

**Ordinance No. 4567**  
**COUNTY OF GREENVILLE**  
**FISCAL YEAR 2014-2015 BUDGET ORDINANCE**

**SECTION 1:** The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

**SCHEDULE A: GENERAL FUND**

Administrative Services		\$	2,430,343
General Services			13,672,410
Community Development and Planning			18,511,551
Public Safety			41,322,194
Elected & Appointed Offices/Judicial			17,406,266
Elected & Appointed Offices/Fiscal			2,743,196
Elected & Appointed Offices/Law Enforcement			40,531,868
Other Services			6,512,482
<i>Subtotal</i>		\$	143,130,310
Other Financing Uses			1,683,841
Fund Balance Contribution			8,981
<b>TOTAL GENERAL FUND</b>		<b>\$</b>	<b>144,823,132</b>

**SCHEDULE B: SPECIAL REVENUE FUND**

Road Program			
Road Projects	\$	4,500,000	
Other Financing Uses		3,500,000	
Fund Balance Contribution		1,592,574	\$ 9,592,574
Accommodations Tax			740,185
Medical Charities			
Expenditures	\$	4,828,379	
Other Financing Uses		500,000	
Fund Balance Contribution		20,859	5,349,238
Infrastructure Bank			
Economic Development	\$	1,158,299	
Other Financing Uses		5,793,785	6,952,084
Victim's Rights			
Expenditures	\$	655,390	
Fund Balance Contribution		19,610	675,000
Hospitality Tax			
Projects	\$	1,347,876	
Other Financing Uses		5,492,361	
Fund Balance Contribution		59,763	6,900,000
Emergency 911			
Expenditures	\$	1,854,536	
Fund Balance Contribution		495,464	2,350,000
Parks and Recreation			
Expenditures	\$	13,091,070	
Debt Service		945,307	14,036,377
<b>TOTAL SPECIAL REVENUE FUND</b>		<b>\$</b>	<b>46,595,458</b>

**SCHEDULE C: DEBT SERVICE FUND**

		<b>G.O. BONDS</b>	<b>COPs, SSRBs, CAPITAL LEASES</b>	
Principal	\$	4,715,000	\$ 8,935,478	\$ 13,650,478
Interest		1,730,862	2,845,432	4,576,294
Service Charge		-	7,000	7,000
Other Financing Uses			-	\$ -
Fund Balance Contribution		361,126	204,280	565,406
<b>TOTAL DEBT SERVICE FUND</b>		<b>\$ 6,806,988</b>	<b>\$ 11,992,190</b>	<b>\$ 18,799,178</b>

**SCHEDULE D: CAPITAL PROJECTS FUND**

Technological Improvements		\$	1,000,000
Equipment Projects			165,000
Facility Projects			30,162,000
Fund Balance Contribution			28,721
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$</b>	<b>31,355,721</b>

**SCHEDULE E: INTERNAL SERVICE FUND**

Fleet Management			
Expenditures	\$	7,471,465	
Fund Balance Contribution		8,235	\$ 7,479,700
Health and Dental Insurance			
Expenditures	\$	25,417,487	
Fund Balance Contribution		266,366	25,683,853
Workers Compensation Insurance			
Expenditures	\$	2,006,739	
Other Financing Uses		1,000,000	3,006,739
<b>TOTAL INTERNAL SERVICE FUND</b>		<b>\$</b>	<b>36,170,292</b>

**SCHEDULE F: ENTERPRISE FUND**

Solid Waste			
Expenditures	\$	7,964,692	
Fund Balance Contribution		977,990	\$ 8,942,682
Stormwater Management			11,367,314
<b>TOTAL ENTERPRISE FUND</b>		<b>\$</b>	<b>20,309,996</b>

**SECTION 2:** Revenues available in FY2015 are estimated according to the following schedules.

**SCHEDULE A: GENERAL FUND**

Property Tax (including delinquent taxes)		\$	80,573,549
County Office Revenue			29,811,118
State Shared Taxes			19,925,320
Other Revenue			7,917,159
Other Financing Sources			6,595,986
<b>TOTAL GENERAL FUND</b>		<b>\$</b>	<b>144,823,132</b>

**SCHEDULE B: SPECIAL REVENUE FUND**

Road Paving			
Road Maintenance Fees	\$	6,092,574	
Other Financing Sources		3,500,000	9,592,574
Accommodations Tax			740,185
Medical Charities			
Property Tax (including delinquent taxes)	\$	5,071,538	
State Shared Taxes (Merchants Inventory)		247,700	
Other		30,000	5,349,238
Infrastructure Bank			
FILOT Revenues	\$	6,324,525	
Other		70,000	
Fund Balance Usage		557,559	6,952,084
Victim's Rights			
Intergovernmental Revenue	\$	675,000	675,000
Hospitality Tax			6,900,000
E911 User Fees			2,350,000
Parks and Recreation			
Property Tax	\$	6,600,000	
Other		6,540,278	
Fund Balance Usage		896,099	14,036,377
<b>TOTAL SPECIAL REVENUE FUND</b>		<b>\$</b>	<b>46,595,458</b>

**SCHEDULE C: DEBT SERVICE FUND**

	<b>G.O. BONDS</b>	<b>COPs, SSRBs, CAPITAL LEASES</b>	
Property Tax (including delinquent taxes)	\$ 3,143,578	\$ 1,847,708	\$ 4,991,286
Intergovernmental	3,663,310	2,462,431	6,125,741
Interest/Other	100	8,050	8,150
Other Financing Sources	-	7,674,001	7,674,001
Fund Balance Usage		-	-
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 6,806,988</b>	<b>\$ 11,992,190</b>	<b>\$ 18,799,178</b>

**SCHEDULE D: CAPITAL PROJECTS FUND**

Capital Projects Reserve		\$ 1,355,721
Bond Proceeds		30,000,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 31,355,721</b>

**SCHEDULE E: INTERNAL SERVICE FUND**

Fleet Management Reimbursement		\$ 7,479,700
Health and Dental Premiums		25,683,853
Workers Compensation Premiums	\$ 2,374,762	
Fund Balance Usage	631,977	3,006,739
<b>TOTAL INTERNAL SERVICE FUND</b>		<b>\$ 36,170,292</b>

**SCHEDULE F: ENTERPRISE FUND**

Solid Waste Property Tax	\$ 3,537,682	
Solid Waste Tipping Fees	4,600,000	
Other	805,000	8,942,682
Stormwater Fees	\$ 8,370,494	
Fund Balance Usage	2,996,820	11,367,314
<b>TOTAL ENTERPRISE FUND</b>		<b>\$ 20,309,996</b>

**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, 2014 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 \$2.07 billion and an estimated current collection rate of ninety-eight percent (98%).

	<b>TAX RATES</b>
General Fund	40.6
Special Revenue Fund	
Charity Hospitalization	2.4
Debt Service Funds	
G. O. Bonds	1.6
Certificate of Participation	0.9
Enterprise Fund	
Solid Waste	<u>1.8</u>
<b>TOTAL</b>	<b>47.3</b>

**SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED.** All line item accounts as set forth in the FY2015 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 except Charity Hospitalization, which reverts to the General Fund.

**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 budget, 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 FY2015 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 “worse 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 2015 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: COMMUNITY PROJECT ACCOUNT.** The Community Project Account appropriation in an amount of \$245,472 is hereby transferred from Non-Departmental to the County Council Office and will be allocated within the County Council Office equally among the 12 council districts - \$20,456 per district. Community Project Account appropriations will continue to fund only small, de minimus public projects associated with special, non-recurring requests for infrastructure purposes such as: public buildings and grounds; infrastructure related studies; flooding; roads; lights; sewer and drainage; and contributions to taxing entities providing services in Greenville County for local projects. County Council members will serve as sponsors for any Community Project Account applications submitted. Project applications will be required to go to Finance Committee for review and be approved by County Council. Council Members, at their discretion, may transfer into their Community Project Account any unspent Council District Expense funds not required for business expenses used in the discharge of their public duties.

All ordinances, parts of ordinances, or policies in conflict with this amendment, or inconsistent with its provisions, are hereby repealed or superseded to the extent necessary to give this amendment full force and effect.

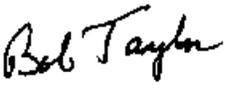
**SECTION 12: LEVY AUTHORIZED.** A copy of this ordinance shall be furnished to the County Auditor and the Auditor is hereby authorized and directed to levy in the year 2014 on all taxable property in Greenville County a tax as determined in Section 3.

**SECTION 13:** All ordinances in conflict are hereby repealed.

**SECTION 14:** This ordinance shall take effect July 1, 2014.

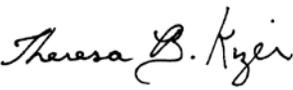
**ADOPTED IN REGULAR MEETING THIS 16<sup>th</sup> Day of July, 2013**

**GREENVILLE COUNTY, SOUTH CAROLINA**

By:   
Bob Taylor, Chairman of County Council  
Greenville County, South Carolina

ATTEST:

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

By:   
Theresa B. Kizer, Clerk to County Council  
Greenville County, South Carolina

## 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.

ACCOUNT GROUPS	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: <ol style="list-style-type: none"> <li>(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.</li> <li>(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.</li> </ol>
ACCRUED	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.
ADOPTED BUDGET	The financial plan of revenues and expenditures for a fiscal year as approved by the Greenville County Council.
AD VALOREM TAX	A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation.
AGENCY FUNDS	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.
AMENDMENT	A change to an adopted budget that has been approved by the Greenville County Council which may increase or decrease a fund total.
AMORTIZATION	The gradual elimination of a liability in regular payments over a specified period of time.
APPROPRIATION	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.
ASSESSED VALUATION	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.
BALANCED BUDGET	A budget in which the estimated revenues equal the estimated expenditures.
BASIS OF BUDGETING	Refers to the conventions for recognition of costs and revenues in budget

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	development and in establishing and reporting appropriations, which are the legal authority to spend or to collect revenues.
BOND	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.
BUDGET	A financial plan for a definite period of time based on estimates of expenditures during the period and estimated sources for financing them.
BUDGET AUTHORITY	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.
BUDGET CALENDAR	The schedule of key dates involved in the process of adopting and executing an adopted budget.
BUDGET DOCUMENT	The official written statement of the biennium fiscal year financial plan for the County as presented by the County Administrator.
BUDGET MESSAGE	A written statement presented by the County Administrator to explain principal budget issues and to provide recommendations to the Greenville County Council.
BUDGET YEAR	The fiscal year for which the budget is being considered: the fiscal year or years following the current year.
CAPITAL	Capital can refer to physical such as plant property or equipment or to financial resources required to acquire physical resources.
CAPTIAL BUDGET	That part of the Capital Improvement plan involving capital expenditures or borrowing for the period covered by the operating budget.
CAPITAL IMPROVEMENT PLAN (CIP)	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.
CAPITAL LEASES	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.
CAPITAL PROJECT FUNDS	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).
CAPITAL OUTLAY	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.

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CONTINGENCY FUNDS	Monies set aside, consistent with financial policies, which subsequently can 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 begins 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.
FUND BALANCE	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.

GAAP	(Generally Accepted Accounting Principles) Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.
GASB	(Governmental Accounting Standards Board) The highest source of accounting and financial reporting guidance for state and local governments.
GENERAL FUND	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.
GENERAL OBLIGATION BONDS (GO)	Bonds payable from ad valorem taxes upon all the property assessable by the issuing municipality and from other general revenues.
GFOA	(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.
GIS	Geographic Information System
GOAL	The long-term financial and programmatic public policy outcomes or results that the County expects from the efforts of departments.
GOVERNMENTAL FUNDS	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.
GRANTS	A financial contribution by Federal or State governmental units. Grants may be for specific purposes, for a category, or a block of related users.
INFRASTRUCTURE	Long-lived assets that normally are stationary in nature and can be preserved a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, and drainage systems.
INDIRECT COST	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.
INTERFUND	Budgeted amounts transferred from one governmental accounting fund to another for work or service provided.
INTERGOVERNMENTAL 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 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

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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 and 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 TRANSFERS	Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.
PRIOR YEAR	The year immediately preceding 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.

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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.
SPECIALREVENUE FUND	Special revenue funds are used to account for the proceeds of specific 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.

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## COUNTY OF GREENVILLE ACRONYMS

AAA	Bond Rating
AARP	American Association of Retired Persons
ALS	Advanced Life Support
ABMDI	American Board of MedicoLegal Death Investigators
ASE	Automotive Service Excellence
CAAS	Certification of American Ambulance Systems
CAD	Computer Aided Dispatch
CAFR	Comprehensive Annual Financial Report
CALEA	Commission for Accreditation of Law Enforcement Agencies
CIP	Capital Improvement Program
CODIS	Combined DNA Index System
CPI	Consumer Price Index
COPs	Certificates of Participation
DHEC	Department of Health and Environmental Control
DSS	Department of Social Services
DUI	Driving Under the Influence
EMS	Emergency Medical Services
EPA	Environmental Protection Agency
EEO	Equal Employment Opportunity
FBI	Federal Bureau of Investigation
FCC	Federal Communications Commission
FEMA	Federal Emergency Management
FILOT	Fee-in-Lieu-of Taxes
FTE	Full-Time Equivalent

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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

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