

Annual Operating Budget

Fiscal Year 2023-2024



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City of Greenville

FY 2023-24 Operating Budget



Adopted Version



TABLE OF CONTENTS

Introduction	4
Budget Award	5
Blank Page	6
Transmittal Letter	7
Community Profile	9
Demographics	14
City Government Overview	18
Fund Structure	20
Financial Management	21
Budget Process	24
Fund Accounting	26
Basis of Budgeting	27
Principal Revenue Sources	28
Cash Management and Investments	31
Strategic Goals	32
Budget Overview	35
Executive Overview	36
Adopted Budget Ordinance	43
Statement of Governmental Fund Balances	46
Organization Chart	47
Personnel Changes	48
Authorized Staffing	49
Capital Expenditures in Operating Budget	69
Capital Projects	70
Fund Summaries	89
General Fund	90
Community Development	105
HOME Program	110
HOPWA Program	114
Hospitality Tax	119
Sunday Alcohol Permits	127
State Accommodations Tax	132
Local Accommodations Tax	139
Admissions Tax Fund	144
Victim Witness	148
Utility Undergrounding	152
Event Management	157
Solid Waste	163
Transit	171
Greenville Convention Center	177
Wastewater	182
Stormwater	190
Parking	196



Greenville Zoo	206
Health Benefits	213
Risk Management	217
Fleet Services	222
Departments	227
Legislative and Administrative	228
Economic and Community Development	235
Communications and Engagement	239
Planning and Development Services	244
Human Resources	249
Office of Management and Budget	253
Information Technology	258
Police Department	262
Fire Department	267
Engineering	271
Public Works	275
Parks and Recreation	281
Debt	289
Government-wide Debt	290
Debt by Type Overview	304
Financial Policies	317
Financial Policies	318
Appendix	327
Glossary	328

INTRODUCTION



FY 2022-23 Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Greenville
South Carolina**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morrell

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Greenville, South Carolina, for its Annual Budget for the fiscal year beginning July 01, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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City Manager Transmittal Letter

John F. McDonough, Former City Manager

July 1, 2023

The Honorable Knox H. White

Members of City Council

City of Greenville, South Carolina

Dear Mayor White and City Council Members:

It is a pleasure to present to the citizens of Greenville, members of City Council, and other interested readers the adopted FY 2023-24 operating budget for the City of Greenville, South Carolina. I am particularly proud of the excellent financial condition of the City and the leadership of City Council and staff in preparing a financial plan that serves the citizens and taxpayers now and into the future.

The budget for all funds is \$267,042,711 including a General Fund budget of \$136,808,376. This represents an overall total budgetary increase of 12.4% and a General Fund increase of 10.2% from the adopted FY 2022-23 operating budget. The General Fund millage rate for FY 2023-24 is set at 81.4 mills, representing no change from the prior year's millage. The FY 2023-24 budget includes a 3.5% increase in Wastewater fees plus an additional year of rehab fee, no change to Stormwater Fees, and a \$1 per month increase in the Solid Waste Fee. A summary of all funds is included at the end of the Executive Summary section.

Roadmap to Building the FY 2023-24 budget

City Council conducted its annual retreat in January 2023. During the retreat, Council received updates on the City's financial condition and priority Capital Improvement Projects, as well as progress on the City's work plan. During the retreat, Council reaffirmed the five priority areas to guide the FY 2022-23 work plan. I am pleased that the adopted budget directs significant resources towards Council's high priority initiatives.

Challenges with Revenue Funding Restrictions

Significant portions of the City's \$249 million in budgeted revenues are restricted as to their use. For instance, tourism related revenues, which represent approximately \$27 million of the total budget, are not available for many public purposes such as streets, recreation and housing programs. Funding for Council's high priority initiatives are often tempered based on the restrictions associated with the revenue source. As an example, funding for Unity Park is available from restricted tourism taxes, while funding for transportation and housing initiatives must compete for funding from a more limited and competitive general fund. In May of 2023, the South Carolina State Legislature approved funding for the development of Workforce Housing from the Local Accommodations Tax Fund, limited to 15% of revenues. This change has allowed the City to fund workforce housing initiatives from tourism funds for the first time.

The \$267 million adopted budget recognizes the limitation associated with the various funding sources while directing major financial resources toward Council's five high priority initiatives.

Adopted Budget Reflective of Council's Five High Priority Initiatives

As the City continues to recover from the significant revenue challenges presented by the Pandemic, the adopted budget provides financial capacity for future critical investments and provides funding to support Council's five high priority initiatives as follows:

- \$8.0 million for rehabilitation of the City's stormwater and wastewater systems,
- \$6.25 million for parks, recreation, greenways and trails throughout the City,
- \$2.5 million for affordable housing initiatives,
- \$903,943 for workforce housing initiatives,
- \$19.0 million in direct investment in streets, traffic management, sidewalks and parks and community centers through the second round of the Neighborhood Infrastructure Bond,



- \$10.4 million in General Fund project funding for improvements to various streets, corridors and intersections, fire station improvements, information technology updates, public safety and economic development.

Financial Outlook

As the City approaches the end of the FY 2022-23 fiscal year, most measures of economic and financial health are very strong. Property tax collections from commercial and residential properties increased approximately 4% from the prior year. Businesses licenses are also showing growth over the prior year. Tourism related revenues, principally hotel accommodation and hospitality taxes, are showing significant sustained growth. FY 2022-23 projected expenditures in all funds are within authorized budget levels. General Fund expenditures will likely come in under budget by approximately \$3.0 million or about 98% of the adopted budget.

The FY 2023-24 adopted revenue budgets for all funds have been conservatively developed, against the backdrop of a potential global recession over the next 12 months. Outside of the Pandemic, labor and supply shortages, raw material price increases, and an overheated housing market present challenges to both the City and the macro economy for FY 2023-24. The conservative estimation of revenues in this adopted budget has been developed within this backdrop of increasing economic risk.

Capital Equipment Investments

The FY 2023-24 budget continues investment in the rolling stock and technology capital replacement program that keeps our workforce safe, efficient and effective. The FY 2023-24 budget includes \$7.12 million in capital outlay across all funds including \$4.75 million for vehicle/equipment replacements, \$1.66 million for new vehicles or other equipment and \$707,000 for technology and software investments. Additional information regarding Capital Equipment Investments can be found on the individual department budget pages.

Capital Improvement Plan

The five-year Capital Improvement Plan contains \$57.4 million in funding for FY 2023-24. This figure includes \$19 million for the second round of the Neighborhood Infrastructure Bond. These funds are part of a bond issuance and are not included in the overall operating budget total. The General Fund at \$12.4 million represents the second largest funding source, followed by the Enterprise funds (Wastewater and Stormwater) at \$8 million. Infrastructure (roads and bridges, streetscapes, wastewater, stormwater and parking) represent the largest uses (\$29 million), followed by \$10.1 million for Parks, Recreation and Tourism related projects, including significant investments in trails, parks and community centers, followed by \$3.6 million programmed for Economic Development projects, \$3.4 million for affordable and workforce housing, and finally, \$3.5 million for Public Safety.

Year in and year out, a common theme expressed by City Council is the critical nature of making strategic capital investments in our community's assets. I believe that the adopted Capital Budget reflects those Council priorities and represents a significant level of investment by City Council.

Future Risks

Beyond the financial risks associated with the economic recovery from the Pandemic or the potential for a resulting recession, City Council should be cognizant of several issues that may affect the City's financial position in future years. State legislative actions could have negative impacts on the composition of local revenue structures such as business licenses, property tax assessments, and long-term debt financing. Pension reforms, legislatively mandated, may require additional costs and benefit reductions. City Council must be prepared to advocate for balanced solutions in connection with pension and revenue reform.

Conclusion

A healthy local economy provides the City with the resources to support Council's five high priority initiatives for FY 2023-24. Challenges exist in planning and preparing for the future of a growing City, but I am confident that City's staff, Council's leadership and our finances are in good shape and strategically positioned for success.

Sincerely,

John F. McDonough, Former City Manager

Community Profile

OVERVIEW

The City of Greenville is nestled in the northwest corner of South Carolina and is centrally located between Atlanta, Georgia and Charlotte, North Carolina, in an area commonly known as "the Upstate". The City of Greenville is both the central city in Greenville County, the state's most populous county, and the economic center of the Upstate. Greenville boasts one of the top housing markets in the nation, an annual cost of living that is consistently lower than the national average and maintains AAA bond ratings from all three major rating agencies, the only city in South Carolina with that distinction.

Greenville is also one of the Southeast's favorite tourist destinations, attracting more than five million visitors a year. Greenville's moderate climate offers a full change of seasons with an average annual temperature of 60° F; residents and visitors can enjoy a host of outdoor offerings including 40 city parks, an expansive trail system and a year-round series of special events ranging from weekly outdoor concerts to food and art festivals and national sporting events. The City's newest inaugural event, Greenville Jazz Fest, was a resounding success in 2023 and will grow to a two-day event in 2024 featuring multiple stages and performances to celebrate community, culture and jazz.

ECONOMIC VITALITY AND QUALITY OF LIFE

The City of Greenville has always placed an emphasis on promoting a safe, vibrant community, and continues to focus on quality of life issues such as recreation, open green space, environmental sustainability, public safety and engagement and mobility. The City is committed to ensuring affordable housing for all persons, accessible quality public amenities and balanced development to protect established neighborhoods.

The City is dedicated to strengthening the economy through strategic planning, business recruitment and retention. The City measures key areas of economic activity to monitor business growth and development, works diligently with its economic development partners to retain existing businesses and strives to recruit new businesses and facilitate the creation of meaningful job opportunities within the region. The StartupGVL initiative brings together innovators at all stages from across the Greenville region and connects them with extensive resources to create a collaborative ecosystem for businesses and startups.

Downtown Greenville, the Upstate's largest central business district, is one of the most popular dining and shopping destinations featuring an impressive collection of shops and restaurants within a comfortable 15-minute walk. The July 2022 article by *Travel+Leisure*, "This Small South Carolina City May Be the State's Best-kept Secret—With Excellent Restaurants, Bars, and Shops," said Greenville is "chock-full of eclectic shopping, drinking, and dining."

During the day, downtown is home to more than 63,000 employees. At night, area residents and visitors are drawn to downtown to enjoy its extensive offering of cultural, entertainment and dining options. Not surprisingly, downtown has also become one of the most desirable residential districts in and around Greenville, giving the area an even more well-rounded character.

With its downtown thriving, in recent years the City has renewed its efforts to enhance the commercial districts outside of downtown to encourage redevelopment and infill. Deemed "gateway corridors," these districts not only serve nearby residential neighborhoods, but in some cases, serve as regional shopping destinations.

Woodruff Road features a variety of large-scale restaurant and retail developments. It is the leading retail sales generator in the City of Greenville and ranks second only to downtown in annual restaurant sales. Developments like The Shops at Greenridge, Magnolia Park and The Point offer local designer boutiques and national retailers including Bass Pro Shops and a lineup of dining and entertainment options, including Dave & Buster's.

Haywood Road is one of the City's most vibrant commercial corridors and includes a mix of residential, restaurants, retail and office developments. Home to Haywood Mall, South Carolina's largest mall with 1,300,000 square feet of retail space, the Haywood Road area is a regional shopping destination with merchants of every description, including nationally known furniture, jewelry and home improvement stores, as well as clothing outlets and a host of specialty retailers.

Less than a mile from downtown, and bordered by some of Greenville's most desirable neighborhoods, Augusta Street, or Augusta Road as it is referred to locally, is home to a variety of specialty shops, fine clothing stores and a wide range of restaurants. Historic homes, beautiful parks and a unique shopping district – all within walking distance – create a sense



of community not found anywhere else.

Once the heart of the local textile industry and less than two miles from Main Street, The Village of West Greenville has been quietly expanding thanks to a master plan that began in 2014 to make the area more pedestrian and visitor friendly. The area is emerging into what some are calling the SoHo of Greenville with a heavy emphasis on the arts and independent creative businesses. The district serves as home to 30+ unique artists, galleries, service and design-based firms, retail stores and restaurants.

HEALTHCARE

Greenville is currently served by two major healthcare systems, with campuses and facilities throughout the community, as well as a specialized children's hospital.

Bon Secours St. Francis Health System is a private not-for-profit health system that boasts some of the highest patient satisfaction ratings in the nation. St. Francis operates five major facilities in the Greenville area: St. Francis Downtown, St. Francis Eastside, St. Francis Millennium, St. Francis Outpatient Center and Upstate Surgery Center.

PRISMA Health System is a private not-for-profit, academic health system, widely recognized as the state's most comprehensive healthcare provider and one of the Southeast's leading medical facilities. PRISMA's Greenville presence is comprised of a Level I trauma center, five acute care hospitals, a psychiatric hospital, a rehabilitation hospital, a regional medical center, a community wellness center and numerous specialty facilities.

The Shriners Hospitals for Children® - Greenville, is a state-of-the-art hospital with more than 20 orthopedic treatment specialties providing comprehensive medical, surgical and rehabilitative care in a family-centered environment regardless of the families' ability to pay.

TRANSPORTATION

Greenville is accessible from Interstates 85, 185 and 385. U.S. highways 25, 29, 123 and 276 also pass through Greenville.

The Greenville-Spartanburg International Airport (GSP) is located along I-85, approximately 15 minutes from the heart of downtown Greenville. Named the Best Small Airport in North America by the 2020 Airport Service Quality Awards by Airports Council International, GSP provides quality service to more than 2.6 million passengers per year with seven major airlines offering 50+ non-stop daily departures to 22 domestic destinations.

Greenville Downtown Airport (GMU) spans 385 acres and is located just off Laurens Road. Touted as the busiest general aviation airport in South Carolina, GMU offers a full range of aviation services to support the Upstate's growing business needs with an economic impact of over \$68 million dollars. GMU opened in 1928 and provides us a rich history including demonstration flights flown by Amelia Earhart in 1931, serving as an Army Corps training field during World War II as well as serving as the Upstate's only commercial service airport until 1962 when GSP opened.

Operated by the City of Greenville under contract to the Greenville Transit Authority, Greenlink provides fixed route and ADA transportation services throughout Greenville County. Greenlink also operates the CU-ICAR Shuttle and owns and operates Greenville's downtown trolleys.

Greyhound, located in Greenville County just outside of the city limits, provides interstate bus service to cities throughout the Southeast.

Greenville is served by two major commercial railroads, Norfolk Southern and CSX Corporation. Passenger rail service is provided by Amtrak, with connections to several major cities.

The South Carolina Ports Authority began operations of an inland port in Greer in 2013. Located within a few miles of GSP, Inland Port Greer is a one-day rail-served port extending the Port of Charleston's reach 212 miles inland. Inland Port Greer directly serves 100 foreign ports with overnight express shuttle from Charleston to Greer six days per week with 24/7 gates. The economic impact to South Carolina is \$63.4 billion and generates \$1.1 billion in tax revenue for the state.



EDUCATION

Greenville is served by Greenville County Schools, the largest public-school system in the state, with over 76,000 students. Nine of the district's 11 magnet academies are located in the City of Greenville, including A.J. Whittenberg Elementary School, one of the first elementary schools in the country to offer a school-wide engineering curriculum.

Greenville is also home to public, charter schools and several highly accredited private schools ranging from K-3 to high school. The South Carolina Governor's School for the Arts and Humanities, the state's premier school for artistically talented high school students, is located in downtown Greenville.

Many nationally recognized colleges and universities have located branches within the City, including Clemson University whose College of Business and Behavioral Science graduate-level programs, Center for Corporate Learning, Arthur M. Spiro Institute for Entrepreneurial Leadership and Small Business Development Center are located in downtown Greenville. The City is also home to the Clemson University International Center for Automotive Research (CU-ICAR) and the Clemson University Biomedical Engineering Innovation Campus. Additionally, Clemson's Center for Visual Arts – Greenville is located in the ONE building in Downtown Greenville.

Bob Jones University (BJU) is a renowned private, non-denominational Protestant liberal arts institution located near downtown Greenville. BJU offers numerous undergraduate and graduate programs and welcomes students from more than 40 countries each year.

The University of South Carolina School of Medicine – Greenville is a partnership between the University of South Carolina (USC) and PRISMA Health System. The four-year medical school is housed on PRISMA's Greenville Memorial Campus, located less than 10 minutes from downtown Greenville.

The University of South Carolina Darla Moore School of Business offers evening MBA classes designed for working professionals from a satellite location in downtown Greenville.

Greenville Technical College is a two-year public college accredited by the Southern Association of Colleges and Schools and is an important part of higher education in the Greenville area. With a variety of locations, flexible scheduling and employer partnerships, many students find career training at Greenville Tech while others begin their college careers before transferring to four-year colleges.

The University Center of Greenville is a coalition of higher education institutions which provides working professionals an opportunity to obtain undergraduate or graduate-level degrees from ten South Carolina universities.

RECREATION/ENTERTAINMENT

One of the City's greatest attractions is its comprehensive system of parks, greenways and public facilities. The largest park in the system is Cleveland Park, a 122-acre site located along the Reedy River. The park features tennis and volleyball courts, a softball field, playground areas, a fitness trail and both small-group and large-group picnic shelters.

Cleveland Park is also home to the Greenville Zoo. Rated one of the best tourist attractions in South Carolina, the 14-acre zoo is accredited by the Association of Zoos and Aquariums and features wildlife from around the world.

Unity Park, which opened in May 2022, features four state-of-the-art playgrounds, including a 4,100-square-foot splash pad, two expansive green spaces, covered picnic tables and a 10,000-square-foot welcome center with restrooms, a first-aid station and flexible event space. The 60-acre park also features basketball courts and eight-acres of urban wetlands accessible via a boardwalk. The wetlands opened in May 2023.

The League of American Bicyclists named Greenville a Bicycle Friendly Community in 2013. The City's numerous efforts to promote bicycling include more than 60-miles of on-street bikeways, 18 miles of paved bicycle trails and a public bike share program called Greenville B-Cycle. Greenville's most famous trail is the Swamp Rabbit Trail, a 22-mile walking, running and bicycling trail that connects downtown Greenville to Traveler's Rest and Furman University. Recent improvements to the trail include bridges over Laurens Road and Haywood Road so that trail users do not have to cross these busy streets with traffic. A third crossing is planned over Verdae Boulevard.



Fluor Field at the West End is the home to the Greenville Drive, a minor league Class A affiliate of the Boston Red Sox in the South Atlantic League. The 5,000-seat stadium, located in downtown Greenville, is a replica of Fenway Park, featuring a manual scoreboard and Greenville's own "green monster."

The Bon Secours Wellness Arena, a 15,591-seat state-of-the-art indoor arena in downtown Greenville, serves as the Upstate's premier venue for sports and entertainment events. The arena is also home to the Greenville Swamp Rabbits, formerly the Greenville Road Warriors, a professional hockey team and ECHL affiliate for the Carolina Hurricanes (NHL) and the Charlotte Checkers (AHL).

The Greenville Convention Center is one of the nation's largest convention and meeting facilities with more than 280,000 square feet of exhibit space and 60,000 square feet of meeting and conference space. Its size and convenient location make it a popular choice for regional and national tradeshows, special events and conferences.

THE ARTS

Public art is an important component of Greenville's cityscape. The City's Arts in Public Places program makes art accessible to everyone and adds beauty and energy to its public spaces. Greenville's diverse collection of public artwork includes sculptures, murals and water features, which can be found throughout the City. In 2022, the City welcomed "The Big Dog Show," a traveling exhibit that placed 20 large Corten Steel dog sculptures by artist Dale Rogers throughout Greenville.

The Peace Center for the Performing Arts hosts major productions from musical concerts to a Broadway series each year on three performance stages, including an outdoor amphitheater, located behind the concert hall on the Reedy River, which hosts weekly concerts and other special events throughout the year. The Peace Center is also home to the Greenville Symphony Orchestra, South Carolina's largest professional orchestra, and hosts performances by the Carolina Ballet Theatre, the Upstate's resident professional ballet company.

At their new Center for Theatre Arts and Education in Greenville's West End, the South Carolina Children's Theatre provides accessible theater experiences for more than 50,000 children and their families annually. The 36,000+ square-foot building, which opened in 2020, features a 300-seat theater, a scene production area and an interactive lobby making it an anchor to and showpiece for the arts in the City's West End.

A variety of local theater companies provide intimate settings for performances. Centre Stage is a 285-seat regional theater in downtown Greenville offering six to eight mainstage productions each year, in addition to a wide variety of other entertainment and nightlife activities. The Warehouse Theatre, located in the historic West End, is a 150-seat theater staging 15-plus productions a year, from classical to cutting-edge.

Considered downtown's cultural campus, Heritage Green is located just a short walk from Main Street and features something for every art enthusiast. The Greenville County Museum of Art draws visitors from around the world to view installations by two of the nation's greatest artists, Andrew Wyeth and Jasper Johns. The Children's Museum of the Upstate is one of the largest children's museums in the U.S. and was named a Smithsonian Affiliate in 2014. The Upcountry History Museum - Furman University presents the past and present through interactive multi-media exhibits, collaborative outreach programs, oral history presentations and student enrichment activities.

Greenville's transformation over the past few decades has been remarkable, and its successes can be attributed to visionary leadership and to strong partnerships between the public and private sectors. While Greenville has developed into a world-class City, it has retained its unique identity, and the City is dedicated to protecting and preserving those qualities that have earned it so many accolades, even as we continue to make Greenville the City of choice for residents, businesses and visitors.

Greenville, South Carolina



DISTANCES & DRIVE TIMES TO NEARBY CITIES

Asheville, NC	63 miles	1 hr 15 min
Atlanta, GA	145 miles	2 hr 25 min
Charleston, SC	210 miles	3 hr 20 min
Charlotte, NC	100 miles	1 hr 45 min
Columbia, SC	103 miles	1 hr 40 min
Spartanburg, SC	29 miles	35 min

Population Overview



TOTAL POPULATION

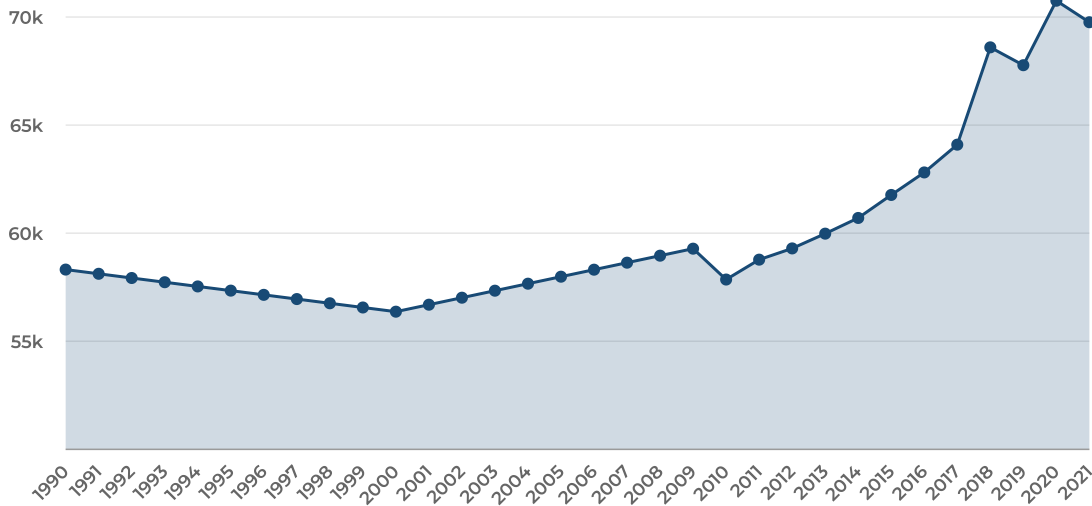
69,725

▼ **1.4%**
vs. 2020

GROWTH RANK

180 out of **272**

Municipalities in South Carolina



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



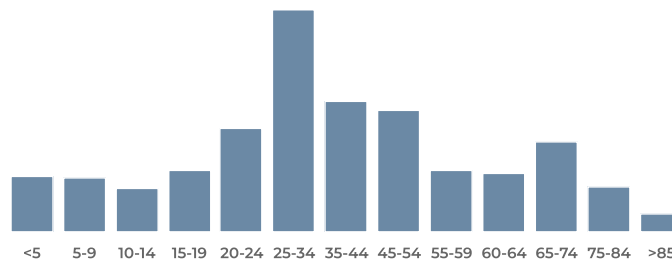
DAYTIME POPULATION

139,149

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



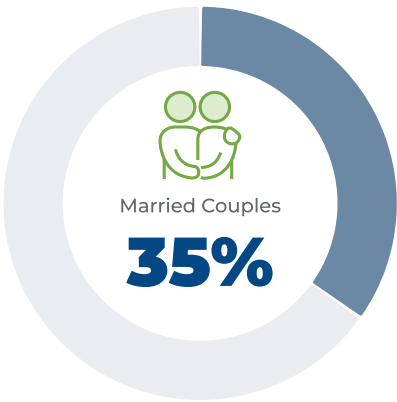
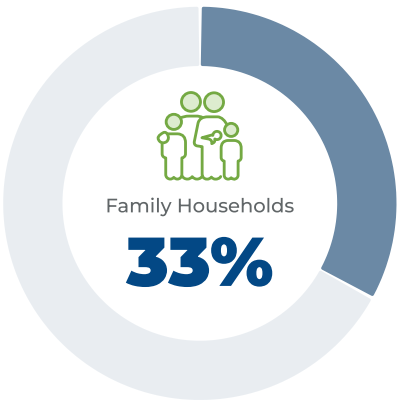
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

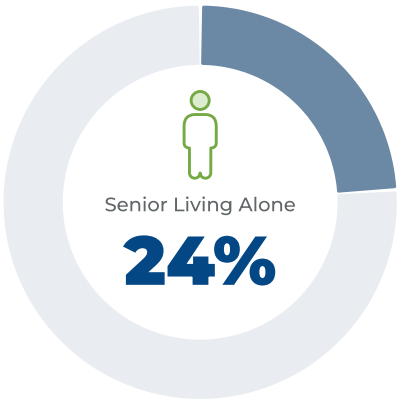
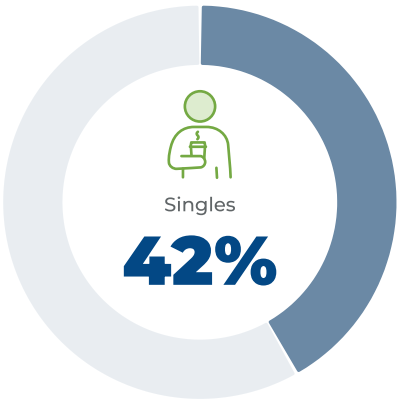
Household Analysis

TOTAL HOUSEHOLDS
33,089

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ **26%**
lower than state average

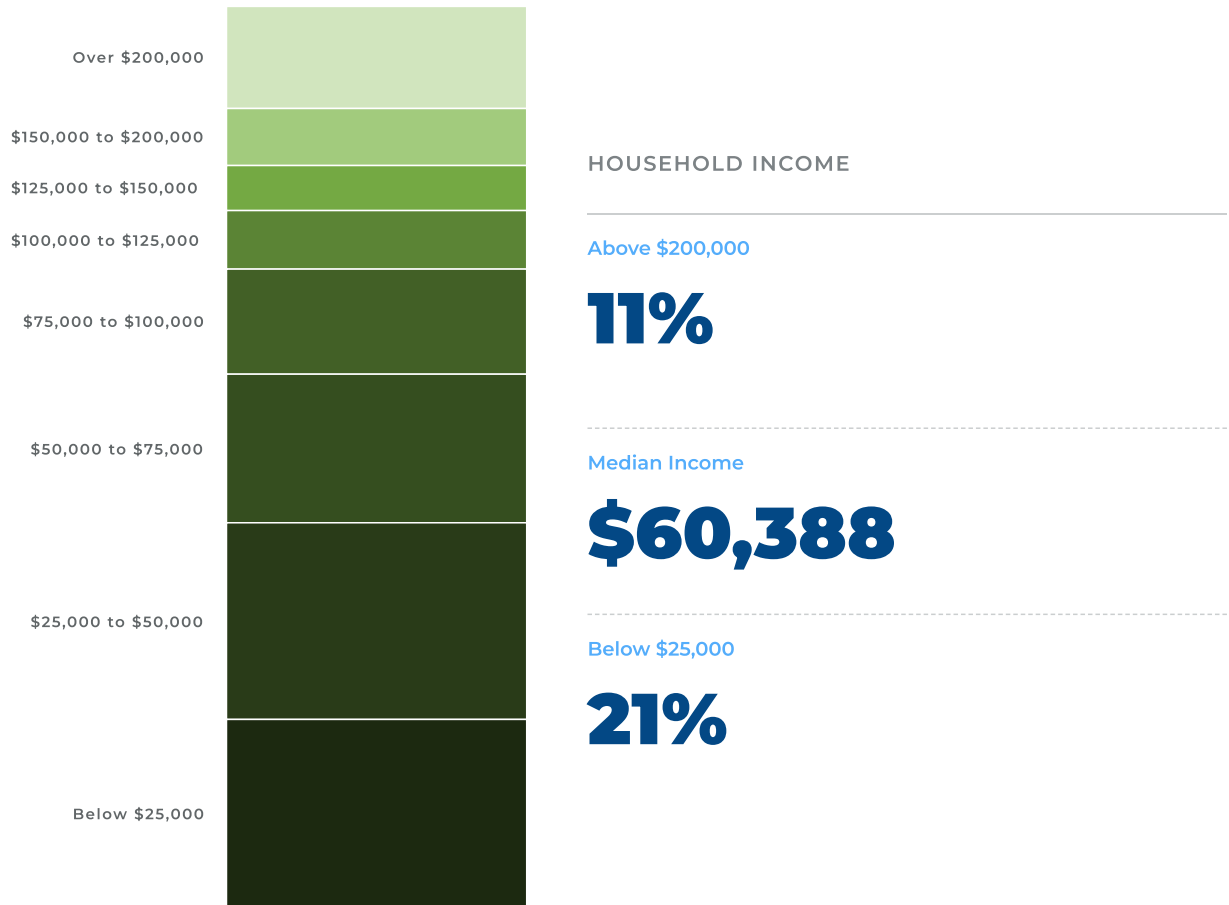


▲ **46%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

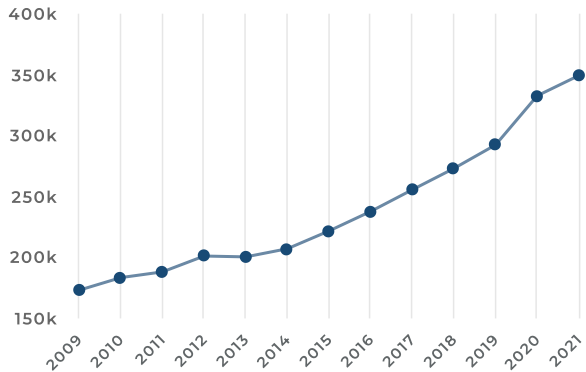


** Data Source: American Community Survey 5-year estimates*

Housing Overview



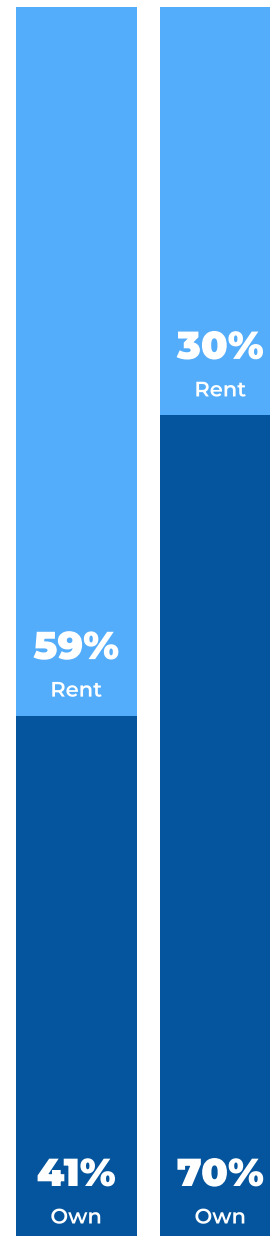
2021 MEDIAN HOME VALUE
\$349,300



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Greenville State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



City Government Overview

CITY GOVERNMENT OVERVIEW

The City of Greenville was incorporated in 1831 and adopted the Council-Manager form of government by ordinance in 1976 pursuant to Section 5-5-10 of the Code of Laws of South Carolina. The governing body is comprised of a mayor elected at-large and six council members, two of whom are elected at-large and four who are elected from their respective districts. As contained in Section 2-32 of the Code of Ordinances of the City of Greenville, the City Council shall fix the policies of the City and the City Manager shall administer such policies.

GOVERNMENT ORGANIZATION

The City Council appoints the City Manager, the City Attorney, and the Municipal Judge. The City Manager directs and coordinates the day-to-day operations of the City. In FY 2023-24, over 1,000 employees will work for the City, providing a wide range of local government services.

Certain public services, including the hospital, public schools, public housing, the airport, and water and sewage treatment, are handled through agencies that are external to City government. The City influences each of these agencies, either through appointments to the governing boards or through liaison relationships maintained by the City Manager. Electric, natural gas, and cable television services are provided by private companies.

The principal functional areas of City government are summarized below and in the organizational chart. These functions are designed to provide governmental services in an efficient and effective manner while promoting quality customer service.

The **Legislative and Administrative** departments are comprised of both elected and non-elected officials. Included within this area are the functions of **Mayor and City Council, City Manager, City Clerk, City Attorney, and Municipal Court.**

The **Communications and Engagement Department** manages all citizen interactions with the City including Greenville Cares, neighborhood services, and public information.

The **Economic and Community Development Department** is responsible for encouraging and managing private development in the municipal limits. Included in this area are the Economic Development and Community Development divisions, the latter of which is reported in the Community Development, HOME, and HOPWA funds.

The **Planning and Development Department** is responsible for Building Codes and Permitting, Code Enforcement and Planning and Zoning.

The **Human Resources Department** is responsible for the City's recruitment, retention, and compensation programs. In addition, it is home to Occupational Health which provides numerous employee screenings. Included within Human Resources is management of the City's program for health and dental benefits, and Health Benefits fund.

The **Office of Management and Budget (OMB)** is responsible for the City's financial management. Included in this department are Budget and Internal Audit, Revenue, Accounting, Purchasing and Risk Management.

The **Information Technology (IT)** Department is responsible for managing the City's technology and network infrastructure, as well as providing Geographic Information Systems (GIS) support.

The **Police Department** provides a variety of public safety services, including mobile patrol, crime prevention, crime investigations, warrant detail, and traffic enforcement. Included within this department are the following divisions:

- Administration (budget, human resources, and accreditation)
- Operations (patrol, mobile response, traffic enforcement, accident investigation and criminal investigations)
- Communications Section (call-taking and dispatch)

The **Fire Department** provides fire suppression services and conducts an aggressive inspection program designed to prevent fires. Divisions include:

- Chief's Office (administration)
- Prevention (enforcement of fire protection codes and investigations)
- Suppression (response to calls for service)
- Services (training and equipment/vehicle maintenance)



The **Engineering Department** was established during FY 2022-23 and provides engineering services for the city.

Divisions include:

- Engineering (management of all functions associated with civil engineering and capital improvement design including construction, streets, stormwater, wastewater, and traffic operations)
- Traffic Engineering (infrastructure design and review, traffic design and control)
- Construction Inspection (responsible for large construction and renovation projects, and inspection of various Capital Improvement Program (CIP) projects along with the road resurfacing and sidewalk rehabilitation programs)
- Stormwater and Wastewater Project Management
- Utility Undergrounding (program management and implementation)

The **Public Works Department** encompasses those areas related to the maintenance of the City's infrastructure and solid waste collection. Organizationally, Public Works includes the following:

- Streets (resurfacing, street sweeping, and sidewalk repair)
- Wastewater (cleaning and repair of sanitary sewer lines)
- Solid Waste (collection of residential solid waste, including recycling services)
- Stormwater Management (improvement and maintenance of the storm drain system)
- Fleet and Safety Services (maintenance of the City's rolling stock)
- Building Services (oversight and maintenance of all City-owned and operated buildings)
- Downtown Infrastructure Maintenance (formerly named the CBD Work Crew)
- Parking (oversight of parking facilities owned and operated by the City and public parking in general)
- Tree Maintenance
- Beautification
- Right-of-Way Maintenance

The **Parks, Recreation and Tourism Department** manages the City's parks, recreation, tourism-related efforts, Unity Park and the Greenville Zoo. The Department includes the following divisions:

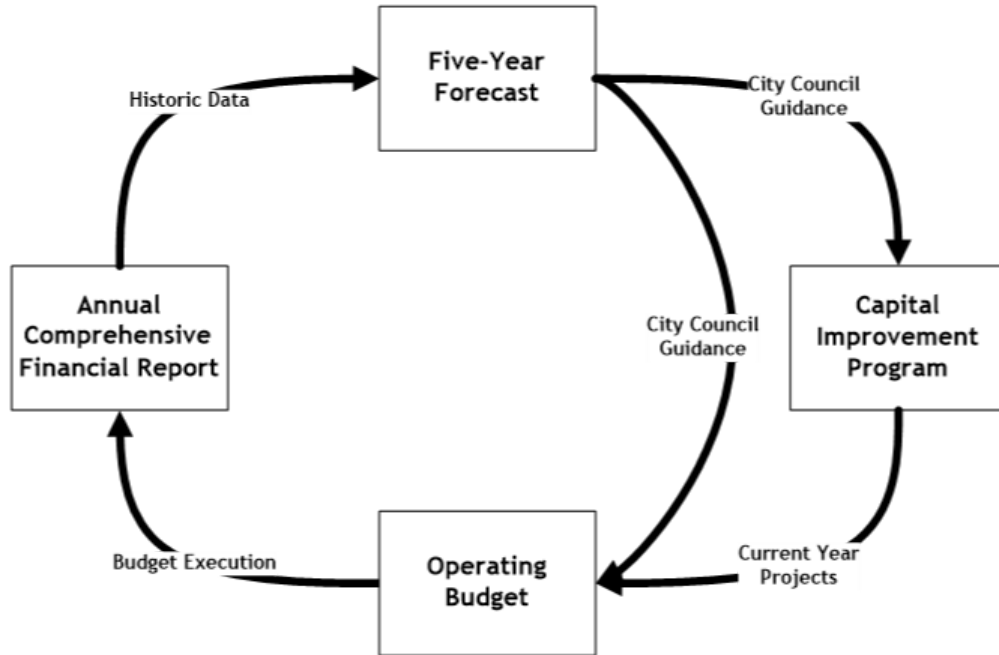
- Administration (oversight of all Parks and Recreation functions)
- Recreation
- Special Events
- Parks Maintenance
- Tourism District
- Unity Park
- Greenville Zoo (Enterprise Fund)
- Event Management (Special Revenue Fund)

The **Public Transportation Department** includes the City's contract with the Greenville Transit Authority for all transit functions related to the operation of Greenlink, the community's bus system.

Fund Structure

	Non-Departmental	Legislative and Administrative	Human Resources	Communications and Engagement	Economic and Community Development	Planning and Development Services	Office of Management and Budget (OMB)	Information Technology	Police	Fire	Engineering	Public Works	Parks, Recreation and Tourism	Public Transportation
General Fund	X	X	X	X	X	X	X	X	X	X	X	X	X	
Health Benefits			X				X							
Risk Management							X							
Fleet Services												X		
Community Development					X									
HOME Program					X									
HOPWA Program					X									
Hospitality Tax	X													
Sunday Alcohol Permits	X													
State Accommodations Tax	X													
Local Accommodations Tax	X													
Admissions Tax	X													
Victim Witness									X					
Utility Undergrounding												X		
Event Management													X	
Greenville Convention Center							X							
Wastewater											X	X		
Solid Waste												X		
Stormwater Management											X	X		
Parking												X		
Greenville Zoo													X	
Transit														X

Long-Term Financial Management



Long-Term Financial Management

LONG-TERM FINANCIAL MANAGEMENT

The City of Greenville maintains an integrated financial management process to incorporate long-term financial planning into its annual budgeting and reporting documents. By implementing a process with a longer-term perspective, it allows the City to proactively address major opportunities and challenges, to avoid short-term fixes, and to project capacity for debt issuance and pay-as-you-go capital projects. Each process is described in the City's budget management policy (found in the appendix).

FIVE-YEAR FINANCIAL FORECAST

In planning its longer-term operational and capital needs, each January, the Office of Management and Budget prepares a five-year financial forecast prior to beginning the annual budget and Capital Improvement Program (CIP) process. During the budget work session meetings, five-year financial forecasts are publicly presented for funds with large or volatile revenue sources. The five-year forecasts are presented in each fund section for the funds indicated below:

Forecasts included in budget document:

- General Fund
- Parking Fund
- Stormwater Fund
- Wastewater Fund
- Greenville Zoo Fund
- Solid Waste Fund
- Hospitality Tax Fund
- State Accommodations Tax Fund
- Local Accommodations Tax Fund

Forecasts prepared for internal purposes:

- Greenville Convention Center Fund
- Transit Fund
- Event Management Fund
- Sunday Alcohol Permits Fund
- Admissions Tax Fund
- Utility Undergrounding Fund

Using historic data from the Annual Comprehensive Financial Report (Annual Report) for historic trends, and current-year budgets from the Annual Operating Budget and CIP, the forecast projects revenues and expenditures over five years based on historic trends and projected development. The forecast is presented to City Council in a separate document at its annual retreat, and includes policy options that the Council may consider towards achieving each fund's benchmarks and to maintain the positive fiscal condition of the City. The forecasts for the General Fund, Parking Fund, Stormwater Fund, Wastewater Fund, Greenville Zoo Fund, Solid Waste Fund, Hospitality Tax Fund, State Accommodations Tax Fund and Local Accommodations Tax Fund are included in this document.

From its discussion, the City Council will give guidance to staff on preferred options in preparing the Capital Improvement Program and the Annual Operating Budget with an eye towards maintaining or improving the City's long-term financial position. Staff will then make recommendations to City Council in both the CIP and Operating Budget that seek to maintain or improve the City's financial position.

CAPITAL IMPROVEMENT PROGRAM

Described fully in the Capital Improvement Program and Debt Management section, the CIP is a multi-year financial plan that encompasses capital construction for projects exceeding \$100,000. The first year of the CIP becomes the capital budget for the coming fiscal year, and the subsequent years are planning years subject to future appropriation. Projects are proposed by departments based on needs and feedback received from stakeholders over the course of the year. The Five-Year Financial Forecast provides the foundation for projecting available debt capacity and balances for pay-as-you-go projects.



The impact of the CIP on the Annual Operating Budget is reflected in three areas:

- Pay-as-you-go financing reflected in the Operating Budget which impacts fund balance or available funds for operating needs;
- Debt service payment on any debt instrument that may be issued to finance capital improvements; and
- Staffing and other operating expenditures that may be required once a capital facility is completed.

OPERATING BUDGET

The Annual Operating Budget is the vehicle through which the City Council authorizes the government to fund operations during a specific fiscal year for specific purposes, and which establishes the economic resources that are required to support these activities. The Budget is a fiscal, planning, and policy document which reflect the allocation of limited revenues among competing uses. These allocations are provided for only after considerable time and analysis are devoted to weighing and balancing the demands for public services with available resources. It incorporates feedback and direction resulting from the Five-Year Financial Forecast and Capital Improvement Program processes.

Legal provisions for adoption of the annual budget are contained in Article X, Section 7 of the Constitution of the State of South Carolina, Section 5-13-90 of the South Carolina Code of Laws of 1970, and Section 2-196 of the Greenville Municipal Code.

The budget is organized by fund, then by department/function. Each department/function, in turn, is broken down into one or more divisions. At this level, summary information is presented for major expenditure categories. Additional sections include information on authorized staffing positions, appropriation ordinances, budgetary policies, and a glossary of key terms.

Annual budgets are legally adopted for the General Fund, Health Benefits Fund, Risk Management Fund, Fleet Services Fund, State Accommodations Tax Fund, Local Accommodations Tax Fund, Community Development Fund, HOME Program Fund, HOPWA Program Fund, Hospitality Tax Fund, Sunday Alcohol Permits Fund, Admissions Tax Fund, Victim Witness Fund, Utility Undergrounding Fund, Event Management Fund, Stormwater Management Fund, Wastewater Fund, Parking Fund, Greenville Zoo Fund, Greenville Convention Center Fund, Solid Waste Fund, Transit Fund and the Miscellaneous Grants Fund. An annual budget is not adopted for the Capital Projects Fund or the Law Enforcement Fund, whose expenditures are budgeted on a project-duration basis.

Budget Timeline

The budget process begins in January of each year for the forthcoming fiscal year which runs from July 1 to June 30 (see budget calendar below). Utilizing direction from City Council's retreat regarding the five-year financial forecast, the Office of Management and Budget projects fixed operating costs, vehicle replacement, and salary and fringe benefits costs for currently budgeted staffing and service levels. Departments develop objectives and service enhancement requests. This information is assimilated by the Office of Management and Budget in February along with current financial results. In January and February, the Office of Management and Budget projects revenues for all funds based on current tax rates and fee structures. Certain growth assumptions are made based on analysis of local and regional economic trends. In March and April, the City Manager meets with department heads to review funding requests, prioritize program needs, and establish consensus on objectives. Based on the most recent revenue estimates available, the City Manager and the Office of Management and Budget modify funding requests according to prioritized service levels. A preliminary budget document is then prepared and submitted to Council by May 1. City Council may deliberate on the preliminary budget during the month of May and into early June. No later than the end of June, Council adopts an appropriation ordinance for all funds following formal readings. The City Council must approve the budget by July 1 prior to any expenditure being made in the new fiscal year.

Balanced Budget: By state law, the City is required to adopt a balanced budget. For the purposes of this document, the City defines a balanced budget as current revenues plus fund balance appropriated equals or exceeds approved expenditures.

A capital budget and multi-year Capital Improvement Program are presented concurrent with the submission of the formal operating budget. The operating budget does not contain funding for capital improvements, except for small equipment, rolling stock, and other items of a recurring nature. These items are generally of a small dollar amount and are usually under \$100,000 in value. Please see the CIP section for details on capital budgeting.

The Community Development budget cycle follows the same process with the addition of Citizens Advisory Committee recommendations and required public hearings.





Fund Accounting

FUND ACCOUNTING

The City's basis of budgetary focus is through the fund. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The operations of each fund are accounted for with a separate set of self-balancing accounts, and each fund is considered a separate accounting activity. Accordingly, budgeted revenues and expenditures are grouped by the following fund types:

- General Fund - used to account for all revenues and expenditures applicable to general operations of the City and to record all financial transactions not required to be accounted for in another fund. The general fund is the major fund that accounts for the day-to-day operations of the City.

- Internal Service Funds - used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. Expenses of these funds are included in the budgets of the respective agencies that use the services. Internal service funds have been established for the functions of health benefits, risk management, and fleet services.

- Special Revenue Funds - used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to be expended for specified purposes. Special Revenue funds include Community Development, HOME, HOPWA, Local Accommodations Tax, Hospitality Tax, Sunday Alcohol Permits, State Accommodations Tax, Admissions Tax, Victim Witness, Utility Undergrounding, Event Management, Solid Waste Transit and Miscellaneous Grants.

- Enterprise Funds - used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs (including depreciation) of providing services to the general public are recovered primarily through user charges. Enterprise funds have been established for Greenville Convention Center, Wastewater, Stormwater Management, Parking, and Greenville Zoo.

- Capital Projects Fund - used to account for financial resources appropriated for the acquisition or construction of major capital facilities. Sources of financing for capital projects primarily include proceeds from the sale of general obligation and transfers from the General Fund. Major capital requirements are addressed separately in a capital planning process and included in the Capital Improvement Program.

BASIS OF ACCOUNTING

Basis of Accounting refers to the point in time at which revenues and expenditures are recognized in the accounts and reported in the financial statements. All governmental and fiduciary funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available as net position, and expenditures are recognized when the related fund liability is incurred. Enterprise funds and internal service funds are accounted for using the full accrual basis in which revenues are recognized when earned and expenses when incurred.

Basis of Budgeting, Execution and Reporting

BASIS OF BUDGETING

The budgets for governmental funds are adopted on a modified accrual basis, consistent with Generally Accepted Accounting Principles (GAAP). City Council adopts annual budgets for the City's General Fund and Special Revenue Funds. Budgets for Capital Projects funds are adopted based on project length.

Budgets for proprietary funds, including Enterprise Funds and the Internal Services Funds, are adopted on a full accrual basis, but are not consistent with GAAP. The major differences used for budgeting proprietary funds are:

- Repayments on debt are budgeted as expenses rather than as a reduction in liabilities.
- Depreciation expense on capital assets is not included in the budget as an expense.
- Capital construction and equipment are considered expenses, rather than a conversion of a current asset to a Capital asset.

Appropriations for governmental and proprietary funds lapse at year-end with the exception of any appropriations for capital projects and grant funds where appropriations are carried forward until such time as each project is completed.

Encumbrances - appropriations in governmental funds are encumbered upon issuance of purchase orders, contracts, or other forms of legal commitments. While appropriations lapse at the end of a fiscal year for all operating funds, the subsequent year's budget specifically provides for the re-appropriation of year-end encumbrances via ordinance. Outstanding encumbrances at year-end represent the estimated amount of expenditures the City will incur if unperformed contracts in process and outstanding purchase orders at year-end are completed.

BUDGET EXECUTION AND AMENDMENTS

Upon passage of the budget, departments are responsible for executing their budgets under the terms of the City's appropriation ordinance and the Budget Policy (listed in the appendix). During the course of the fiscal year, the budget is modified through three methods:

Encumbrance Rollover – the appropriation ordinance allows for unexpended encumbrances to be reappropriated in the subsequent fiscal year. Upon completion of year-end processing, budget authority is increased to cover the cost of unexpended encumbrances.

Budget Transfers – the City Manager has authority to move appropriation authority within and between departments in the operating budget and between like capital projects. Transfers outside of the scope given to the City Manager may be executed upon a resolution approved by a majority of City Council.

Supplemental Appropriations – can be passed by City Council authorizing the use of funds not previously included in the budget. This requires an ordinance passed by City Council.

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Upon completion of the fiscal year, all transactions are reported through the Annual Comprehensive Financial Report (Annual Report). Prior year data shown in the operating budget is reconciled to the Annual Report and data within the Annual Report is used to provide historic trends and analysis for inclusion in the subsequent Five-Year Forecasts.

Principal Revenue Sources

The cost to provide City services requires financing sources of an equal dollar amount. Local revenues are generated from a number of sources, including property taxes, user fees, business licenses, franchise fees, fines, permits, and state-shared revenue. Major revenue classifications are described below.

Property taxes are the City's largest revenue source, comprising roughly 46.7% of General Fund revenues excluding debt proceeds. Property taxes are levied on all residential, commercial, and personal property in the City of Greenville. The tax levy on a particular piece of property is determined by three factors: market value, assessment ratio, and millage rate.

- Market value is determined by the Greenville County Assessor's Office using a variety of factors such as size, condition, location, and recent selling prices of comparable properties.

- Assessment ratio is a percentage which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%. Commercial properties and motor vehicles are generally assessed at 6% and personal property at 10.5%.

- Millage is a term used to describe the rate of taxes levied. A mill is calculated at one dollar per one thousand dollars of assessed value:

\$1 of tax = .001 = 1 mill
\$1,000 assessed value

Calculation of City tax on a \$100,000 owner-occupied residence, using proposed City millage (for illustration only):

Market Value	\$100,000
x Assessed Ratio	x .04
Assessed Value	\$4,000
x Millage Rate	X .0814
Tax Bill	\$325.60

The South Carolina State Code of Laws limits the annual percentage increase in the millage rate to the increase in the Consumer Price Index plus the annual projected increase in population, with the exception that a municipality may utilize any allowed, but unused millage rate increase for the three previous tax years.

For property taxes to be fair and uniform, property values need to be updated to reflect market values for every property. State law requires reassessment every five years. Property was reassessed in Greenville County during FY 2021-22.

Below is a list of the principal taxpayers located within the City, their assessed value and the percent of total assessed valuation as of June 30, 2022.

Taxpayer	Current Assessed Valuation	% of Total Assessed Valuation
Duke Energy Corporation	\$12,725,520	1.9%
Greenridge Shops Inc	\$6,952,650	1.0%
Simon Haywood LLC Bellwether	\$5,699,060	0.8%
TD Bank NA	\$5,435,890	0.8%
Magnolia Park Greenville LLC	\$5,111,920	0.8%
Mid-America Apartments LP	\$3,751,870	0.6%
MFREVF III - District West LLC	\$3,735,000	0.6%
AGI Acquisitions LLC	\$3,677,820	0.5%
South Ridge-Elmer LLC	\$3,485,890	0.5%
Innovations Apartments LLC	\$3,197,020	0.5%
TOTALS	\$53,772,640	8.0%

Source: Assessed valuations for the taxpayers listed above provided by Greenville County.



Licenses and permits represent the second largest revenue source for the City, comprising approximately 32.3% of General Fund revenues excluding debt proceeds. The most significant source is the business license fee, a levy based upon gross receipts, sales, or premiums of business done within the corporate limits of the City. Pursuant to State Law, the City restructured its business license classifications and rate structure with an effective date of January 1, 2022. This restructuring included statewide standardization of business license categories and moved the deadline for filing from the last day in February to April 30 annually. The City also receives revenue from companies which issue health, life, and fire insurance premiums in the City. This revenue, based on a rate of .75% of gross premiums for life/health insurance and 2.75% of gross premiums for fire insurance, is collected and disbursed by the Municipal Association of South Carolina.

Franchise fees include franchise fees for electric, gas, and cable television. The rate structure is based upon a certain percentage of gross receipts in each case, and the basis of each forecast is trend analysis which generally parallels the rate of inflation.

Intergovernmental revenue includes grants and allocations from county, state, and federal governments. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest source is Aid-to-Subdivisions, distributed quarterly from the Local Government Fund and funded by a transfer of State General Fund revenues. The Local Government Fund law was changed during FY 2019-20, established at a fixed amount that will increase or decrease at the same rate as the State General Fund budget. The forecast FY 2023-24 Local Government Fund (Aid to Subdivisions) revenue of \$1.7 million is estimated from the FY 2022-23 collection rate. The City also receives an annual reimbursement in the amount of \$857,976 for the City's granted exemption of the Merchant's Inventory Tax from property taxation. This amount is based on the value of the City's merchant inventory when the value was frozen in 1987 and the tax was taken out of the ad valorem process. In FY 2017-18, the City began receiving revenue from Greenville County from the County's former recreation district millage. This funding ended in FY 2021-22.

Fees and charges are levied for services based on the premise that the cost of the service should be borne by those who directly benefit from the service. In the General Fund, user fees include plan reviews, alarm fees, fire protection fees, and various recreation fees. Fees are based on a fixed dollar rate, and the revenue forecast for these sources is based on historical trends.

Certain user fees established by the City are deposited in enterprise or special revenue funds to support the respective operations. These include wastewater fees, parking fees, stormwater fees, and solid waste fees.

- Wastewater (sewer) users finance the wastewater operation and are recorded in an enterprise fund. The monthly wastewater fee includes a base fee component based on meter size as well as a Rehabilitation Fee component based on service units. For FY 2023-24, the rate includes a 3.5% increase on the base fee over the prior year amount and an additional year of rehab fee. Effective July 1, 2023, the total fee varies from \$7.64 to \$1,772.28 per month based on meter size. Based on historical trends and a relatively fixed number of commercial and residential units in the City, this revenue source is estimated to generate \$7.9 million in FY 2023-24.

- Parking fees support the operations of the City parking facilities and are recorded in an enterprise fund. There are ten parking garages and five surface lots providing approximately 7,000 spaces. The Parking garage fee schedule for most garages is first hour free, second hour \$2, additional hours \$1 with a \$7 maximum per day. The monthly rate is \$72.00 per month for most unreserved spaces. The projected parking revenue in any given year is based on the number of available spaces, current monthly and daily rates, and occupancy rate estimates.

- Stormwater fees support the stormwater management program and are recorded in an enterprise fund. The fee is based on impervious surface areas of residential and commercial property. The rate has not changed since July 1, 2021. The basic rate structure ranges from \$45.17 to \$79.33 per year. The current revenue estimate of \$6.5 million is based on a combination of historical trends, the rate schedule and the database for residential impervious area.

- Solid waste fees are levied through a \$18 monthly charge collected from approximately 17,000 residential units. Revenues are based on the number of units combined with the projected growth in single family units. The rate for FY 2023-24 includes a \$1 per month increase over the previous \$17 per month fee.

Fines and forfeitures consist of fines imposed and collected by the Municipal Court for misdemeanor crimes, moving traffic violations, and court costs. The forecast is based on historical trends and adjusted for any known changes in police arrest or prosecution policies, and/or changes in court jurisdictions and fine limitations.

Other revenues include the following:

- Interest earnings, which are dependent upon prevailing market rates, the City's fund balance, the timely receipt of taxes, effective cash management practices, and the amount of funds actually available for investment throughout the year.
- External service reimbursements reflect reimbursements by outside agencies for in-kind services performed by the City, or for pre-existing contractual arrangements. The revenue received is offset by expenditures related to services performed.
- Interfund transfers consist of redirecting monies from one accounting fund to another, rather than the receipt of "new" revenue.

Transfers include transfers from other funds within the City. The transfer from Stormwater Utility, Wastewater Fund, Utility Undergrounding Fund and Parking Enterprise relates to the City's internal cost allocation for central charges such as human resources, accounting, budget and information technology. The transfers from Hospitality Tax, State Accommodations Tax and Local Accommodations Tax are policy-driven transfers. Please reference the applicable funds for more information.

Cash Management and Investments

Following collection, but prior to disbursement of funds, the City of Greenville pursues an investment policy that seeks to preserve capital, liquidity, and yield. The City's investment policy is designed to operate within the existing statutes for the State of South Carolina and its political subdivisions. Pursuant to State law, the City may invest in the following:

- a) Obligations of the United States and agencies thereof;
- b) General obligations of the State of South Carolina or any of its political units;
- c) Savings and Loan Associations to the extent that the same are insured by an agency of the Federal government;
- d) Certificates of Deposit and funds in deposit accounts with banking institutions provided that such certificates and funds in deposit accounts are collaterally secured by securities of the type described in (a) and (b) above, held by a third party as escrow agent, or custodian of a market value, not less than the amount of the certificates or funds in deposit accounts so secured, including interest; provided, however, such collateral shall not be required to the extent the same are insured by an agency of the federal government;
- e) Collateralized repurchase agreements when collateralized by securities as set forth in (a) and (b) above and held by the governmental entity or a third party as escrow agent or custodian; and
- f) No-load open-end or closed-end management type investment companies or investment trusts registered under the Investment Company Act of 1940, as amended, where the investment is made by a bank or trust company or savings and loan association or other financial institution when acting as trustee or agent for a bond or other debt issue of that local government, political subdivision, or county treasurer if the particular portfolio of the investment company or investment trust in which the investment is made (1) is limited to obligations listed in (a), (b), and (e), and (2) has among its objectives the attempt to maintain a constant net asset value of one dollar a share and to that end, value its assets by the amortized cost method.

The City largely invests its cash reserves in obligations of the United States and related agencies, open-ended mutual funds that invest in short-term obligations of the United States governments and its agencies, and through participation in the South Carolina Pooled Investment Fund. The South Carolina Pooled Investment Fund is managed by the State Treasurer's Office and is an investment trust fund where public monies of political subdivisions may be invested. Its investments are restricted to the categories listed above.

The City's policy is to maintain a General Fund balance of 20% in order to maintain adequate cash reserves in anticipation of the receipt of tax and business license revenues which largely are collected during the third quarter of the fiscal year. This avoids the need for a revenue anticipation note or other short-term debt instrument.

Strategic Goals

The City adopted a new Comprehensive Plan (GVL2040) during FY 2020-21. Pursuant to that plan, the City seeks to be Enterprising, Resourceful, Inclusive and Courageous. The priorities represented in the plan include: Open Space and the Environment; Affordable Housing Opportunities; and Transportation and Mobility.

Core Values

- Enterprising – Taking risks to improve our community
- Resourceful – Using everything at our disposal
- Inclusive – Relying upon and valuing diverse perspectives
- Courageous – Taking bold action, even when difficult

Priorities and Goals

- Priority – Open Space and the Environment
 - Goal: Proactively preserve as much as 35% of Greenville's remaining vacant land as open space or parkland in order to bolster quality of life and protect environmental assets
- Priority – Affordable Housing Opportunities
 - Goal: Make at least 10% of all new housing in Greenville income-restricted to preserve access to high-quality affordable housing — an increase from 8.5% of all current housing
- Priority – Transportation and Mobility
 - Goal: Make a range of appealing and safe mobility options possible along Greenville's major corridors to reduce car dependence

In FY 2021-22, Greenville City Council conducted several work session meetings to select the Council Priorities shown below. These priorities were renewed for FY 2023-24. Each City department works with the City Manager to develop performance measures that correspond with either the Council Priorities shown below or specific departmental goals. Each department section in this document shows the council priority or department goal, the performance data measured related to the goal, the results from 2021 and 2022 and the target goals for 2023 and 2024.

- Neighborhoods and Affordable Housing
- Economic Development
- Recreation, Open Space and Environmental Sustainability
- Public Safety and Engagement
- Mobility

Greenville City Council Priorities



FY 2021-22 Accomplishments



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BUDGET OVERVIEW



Executive Overview

The General Fund accounts for the revenues and expenditures necessary to carry out basic governmental activities of the City such as police patrol, fire protection, recreation, and legal and administrative services. All financial transactions not accounted for in other funds are recorded in the General Fund.

General Fund Revenues

The total General Fund revenue estimate is \$126,922,231, which is an increase of \$11,758,127 from the FY 2022-23 Adopted Budget. This represents an increase of 10.2% over the prior year.

General Fund recurring revenues (total revenues less transfers and debt proceeds) in FY 2023-24 are projected to increase 7.8% over the FY 2022-23 adopted budget. This is largely due to a conservative revenue estimate for FY 2022-23 due to the uncertainty surrounding the COVID-19 Pandemic economic rebound.

Property taxes comprise approximately 46.7% of all General Fund revenues (excluding fund balance appropriated and debt proceeds) and represent the City's largest revenue source. The tax levy on a particular piece of property is determined by market value, assessment ratio, and millage rate. Market value is determined by the Greenville County Assessor's Office using a variety of factors such as size, condition, location, and recent selling prices of comparable properties. The assessment ratio is a percentage, which is multiplied by the appraised market value of a property to determine the assessed value. Owner-occupied residences are assessed at 4%, commercial properties and motor vehicles at 6%, personal property at 10%, and industrial and utilities at 10.5%. The estimate for FY 2023-24 is \$59.3M based on recent real property reassessments, and inclusive of former TIF revenues. This is 7.9% more than the FY 2022-23 property tax budget of \$55.0M, which was conservatively estimated.

Licenses and Permits represent the second largest revenue source for the City, comprising approximately 32.3% of all General Fund revenues (excluding fund balance appropriated and debt proceeds). The most significant source is the business license tax, which is levied based upon the gross receipts, sales, or premiums of business conducted within the corporate limits of the City during the preceding calendar year. Business licenses are among the most economically sensitive revenues. The projection of \$20.9M in business license receipts (excluding insurance companies and telecommunications) is an increase of 5.3% over the FY 2022-23 adopted budget of \$19.8M. This is due to the uncertainty in budgeting for FY 2022-23 due to the adoption of a new business license ordinance which affected some of the rate structures and timing of payments.

Under the licenses and permits category, the City will also receive an estimated \$15.2M in revenue from businesses which generate health, life, and fire insurance premiums within the City. The revenue, which is based on a rate of .75% of gross premiums for life and health insurance, and 2.75% of gross premiums for fire insurance premiums, is collected on the City's behalf by the Municipal Association of South Carolina. This projection of \$17.0M is an increase of 11.8% over the FY 2022-23 budget. These revenues are not received until after the budget is adopted, making accurate projections difficult. In addition, the Municipal Association collects a telecommunications business license on behalf of the City. The City will receive an estimated \$528,469, which is equal to the FY 2021-22 amount received.

Non-business permits, which include building and other permits, are collected from new construction and renovation projects. Non-business permits have a revenue estimate of \$2.6M. This recognizes a 9.9% decrease from the FY 2022-23 adopted budget of \$2.9M. This is based on FY 2022-23 collections.

The City also collects franchise fees for electric, gas, and cable television. The rate structure is based upon a certain percentage of gross receipts in each case, and the basis of each forecast is trend analysis along with current market conditions. Projected revenues from all franchise fees are \$6.9M, which includes \$4.9M for Duke Energy collections. This represents an increase of 8.3% over the FY 2022-23 adopted budget of \$6.3M. This estimate is based on FY 2022-23 collections.

Intergovernmental Revenue includes grants and allocations from County and State governments. State-shared revenue is generally distributed on a pro-rata basis according to population or other set formula. The single largest source is Aid-to-Subdivisions, distributed quarterly from the Local Government Fund and funded by a transfer of State General Fund revenues.

The Local Government Fund was revised by State Law in FY 2019-20, established at a set amount that will increase or decrease based on the same percentage as the State General Fund budget. The revenue forecast from Aid-to-Subdivisions of \$1.7M is an 8.4% increase over the amount received in FY 2022-23. In addition to receiving State Aid-to-Subdivisions, the City also receives an annual reimbursement for the City's granted exemption of the Merchant's Inventory Tax from property taxation. The estimated amount for FY 2023-24 is \$1.0M. This amount is based on the value of the City's merchant inventory when the value was frozen in 1987 and the tax was eliminated from the ad valorem process. Other Intergovernmental revenues include \$321,113 for County Road Improvements and \$425,021 from the Greenville Health Authority settlement which is allocated towards the Greenville Transit Authority subsidy. The contribution from Greenville County Recreation district expired in FY 2022-23 for a loss of approximately \$600,000 annually.

Fees and Charges in the General Fund include plan reviews, alarm fees, fire protection fees, and various recreation fees. In FY 2023-24, revenues from these sources are estimated at \$1.2M which reflects less than 1% decrease from the FY 2022-23 adopted budget. The revenue forecast for these sources is based on historical trends.

Fines and Forfeitures consist of fines imposed and collected by the Municipal Court for misdemeanor crimes, moving traffic violations, and court costs. The forecast of \$258,254 is an increase of \$40,652 from the FY 2022-23 estimate of \$217,602. The 18.7% increase is based on current year collections.

Other revenues include the sale of surplus equipment, rental agreements and interest earnings. In FY 2023-24, revenues from these sources are estimated to be \$913,136, and reflects an increase of \$699,773 from the FY 2022-23 adopted budget. This is largely due to a significant increase in estimated interest earnings (\$668,448).

External reimbursements include reimbursements from various outside agencies. The FY 2022 estimate of \$1.2M is a 1.5% increase from the FY 2022-23 estimate and reflects adjusted contractual amounts.

Other sources and transfers consist of interfund transfers and debt proceeds from planned capital leases. Interfund transfers are set up to transfer funds based on statutory requirement or to recover indirect costs rendered on the fund's behalf by the General Fund.

Additional background information on General Fund revenue sources may be found in the Introduction section under Principal Revenue Sources.

General Fund Expenditures

The General Fund expenditure budget is \$136,808,376, an increase of \$12,906,150 or 10.4% from the FY 2022-23 Adopted Budget. Please reference the General Fund section as well as the departmental sections for more information about the budgeted General Fund expenditures.

Funding Highlights

The City Budget is built on these principles:

- 1) Invests in people to attract and retain a quality workforce.
- 2) Reinvests in the City's existing equipment and infrastructure.
- 3) Makes targeted investments to provide Greenville a better future.
- 4) Focuses on Council priorities, including: neighborhoods and affordable housing; economic development; recreation, open space and environmental sustainability; public safety and engagement; and mobility.

Personnel Changes

- Funding is included for a merit increase or cost-of-living adjustment effective January 1, 2024.
- In the General Fund, 27 new permanent full-time positions are created offset by a reduction of four positions.
- Capacity is provided for a potential increase in health insurance premiums for employees in January 2024. The City moved to self-insurance and pool options several years ago to minimize cost increases.
- A 1% increase is budgeted for the City's contribution to the state retirement system beginning July 1, 2023.

Departmental Highlights

- The Non-Departmental budget includes a \$4.4M transfer to the Solid Waste Fund, which is a increase of \$1.0M from the prior year; a contribution of \$952,288 to the City's post-employment medical benefits liability, \$683,021 for annexation agreements, \$551,124 for Verdae Public Improvements, and \$1.7M for Greenville Transit Authority (GTA) operating subsidy. Debt service of \$4.3M is reflected as a Transfer to the Public Facilities Corporation for payment of various Installment Purchase Revenue Bonds.
- In the General Debt Service budget in the Office of Management and Budget section, the projected annual debt service payments are \$948,147.
- A Contingency budget of \$500,000 is included for unanticipated expenditures that may arise during the fiscal year.
- The Non-Departmental section includes a transfer of \$9.9M for Capital Projects and \$2.5M for Affordable Housing.

Legislative and Administrative

The City Attorney budget includes an increase of \$100,000 for contract attorney services corresponding with the reduction of one attorney position. An additional \$80,000 is budgeted for costs associated with indigent defense.

Economic and Community Development

An increase of \$400,000 is budgeted for the addition of three contract employees in professional services. The positions have been added to the authorized staffing list as a placeholder in the event they become permanent positions.

Communications and Engagement

The Communications and Engagement budget includes the addition of one Media Relations Specialist position.

Planning and Development

The operating budget includes a \$450,000 one-time cost related to projects involved in the adoption of the new Greenville Development Code and the Haynie Sirrine Plan.

Information Technology and GIS

The Information Technology budget includes \$707,000 for computer replacements and new technology. In addition, a one-time cost of \$306,000 is budgeted to relocate public safety cameras from the City Hall roof and \$45,000 relates to circuits at Halton Road. The budget also includes an increase for one Support Center Technician.

Police Department

The budget includes an increase for ten Police Officers in the downtown and tourist areas funded by Hospitality Tax. This increase also includes their associated vehicles. There is an offset for a reduction of the Strategic Planning and Analysis Administrator. Operating costs include \$150,000 for homeless services. There is an operating increase of \$100,000 for radios and an increase of \$64,000 for ammunition.



Fire Department

Funding is included for one Recruitment/Retention Officer position and the associated vehicle and four Firefighter positions.

Engineering

The Engineering department was established during FY 2022-23 and includes functions that were formerly in the Public Works department. The FY 2023-24 budget includes a new Signal System Technician in Traffic Engineering. \$735,000 is added for contract services and other costs related to the new Traffic Management Center.

Public Works

During FY 2022-23, the engineering functions were moved out of this department into a new Engineering department. The personnel budget includes a new Fountain Technician position. There is a reduction of the Deputy Director of Public Works position. The operating budget includes one-time costs of \$75,000 to upgrade public restrooms, funded with tourism funds.

Parks, Recreation and Tourism

The Parks and Recreation budget includes the costs for operating full service at Unity Park for one year. The FY 2022-23 budget included a full year of Unity Park, but costs for the first year were hard to estimate. This budget includes a more accurate estimate of these costs. In addition, \$250,000 is budgeted for a maintenance facility lease at Unity Park and \$270,000 is budgeted for capital equipment at Unity Park. These costs are largely offset by a transfer from the Hospitality Tax Fund. The budget includes a new four-person maintenance crew for Cleveland Park along with a vehicle (\$55,000) and \$82,000 in equipment to address stormwater runoff in parks, which is offset by a transfer from the Stormwater Fund. \$35,000 is budgeted for signage (one-time) at Cleveland and Falls Parks.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. The City has established Internal Service Funds for health benefits, risk management and fleet services. Detailed operating statements for each of the Internal Service Funds are presented in the Internal Service Funds section of the budget.

Health Benefits

The Health Benefits Fund accounts for all financial activities of the City's health, dental, life, disability, and pharmacy programs. The Health Benefits Fund was established in January 2014 when the City converted to a self-insured model from a fully-insured model. The FY 2023-24 expense budget is \$18.0M and reflects capacity for a 7.5% health insurance rate increase on January 1, 2024, if actual claims experience through October 2023 requires such premium adjustments.

Risk Management

The Risk Management Fund accounts for all financial activities related to workers' compensation, automobile liability, general liability, public officials' liability, law enforcement liability, and automobile physical damage. Program expenses and reserve requirements are allocated to the operating agencies. The FY 2023-24 expense budget is \$4.9M, an increase of 16.1% from FY 2022-23 and reflects increased premiums and loss estimates. Funding is included in this fund for one new Risk Management Analyst.

Fleet Services

The Fleet Services Fund is used to account for the maintenance of the City's rolling stock. Costs related to repairs, parts and fuel are charged back to the departments that use those products and services. The goal is to encourage more economical use of the City's vehicles to promote fuel conservation and to provide a total cost of operating a department. In FY 2023-24, the expense budget is \$5.5M, an increase of approximately 11.4% from the FY 2022-23 budget. The increase is primarily due to increased fuel cost projections due to higher than anticipated cost per gallon and increased parts costs.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes. Annual budgets are established for the following special revenue funds: Community Development, HOME Program, HOPWA Program, Hospitality Tax, Sunday Alcohol Permits,



State Accommodations Tax, Local Accommodations Tax, Admissions Tax, Victim Witness, Utility Undergrounding, Solid Waste, Event Management and Transit.

Community Development

The Community Development Fund is used to record receipts and expenditures of Community Development Block Grant funds, which are used to fund improvements and activities in low to moderate-income neighborhoods. The budget for FY 2023-24 is \$718,797, and includes funding intended to facilitate a Section 108 Loan to provide infrastructure investments in the City's Special Emphasis Neighborhoods.

HOME Program

The HOME Program Fund is used to record financial activities related to the HOME Program grant. This federal program aims to expand the supply of decent affordable housing for low-income citizens. The budget for FY 2023-24 is \$344,626.

HOPWA

The Housing Opportunities for Persons with AIDS (HOPWA) program provides housing assistance to persons with HIV/AIDS. This program is administered through a contract with the State of South Carolina. The budget for FY 2023-24 is \$868,676.

Hospitality Tax

The City has a 2% local hospitality tax on prepared meals and beverages in the City, and the proceeds are used for tourist-related improvements and facilities as required by State law. This fund was strongly impacted by the COVID-19 Pandemic at the end of FY 2019-20 with a slow recovery beginning at the end of FY 2020-21. For FY 2023-24, Hospitality Tax revenue is estimated to be \$17.1M, which is an increase of 9.9% from the FY 2022-23 Adopted Budget. The FY 2023-24 estimate is based on current collections in FY 2022-23. \$6.3M is included for Capital Projects funding and \$9.6M is transferred to the General Fund to offset operating expenditures associated with special events and tourism. \$100,000 is allocated to GTA. Please reference the Hospitality Tax section for more details regarding this fund.

Sunday Alcohol Permits

This fund was established after a favorable 1999 referendum vote, which allowed permits to be issued by the State for the sale of alcoholic beverages on Sunday. Proceeds from these permits are disbursed to the City. The revenue may be used only for certain purposes, including tourism-related capital improvements and festivals having a demonstrable impact on tourism. The revenue estimate of \$366,510 for FY 2023-24 is based current year collections. Expenditures in FY 2023-24 include \$500,000 for Fluor Field capital maintenance.

State Accommodations Tax

The State Accommodations Tax Fund is used to record the allocations of a 2% tax imposed on all accommodations by the State. Revenue collected from the tax is divided among localities based on the amount of revenue generated within each jurisdiction. The proceeds must be spent for tourism promotion and related expenditures. This fund was strongly impacted by the COVID-19 Pandemic at the end of FY 2019-20 and going for FY 2020-21, with a slow recovery beginning at the end of FY 2020-21. State Accommodations Tax revenue is estimated to be \$3.9M, an increase of 31.6% from the FY 2022-23 Adopted Budget. The FY 2023-24 budget estimate is based on current collections in FY 2022-23. The budget includes a transfer of \$218,750 to the General Fund and \$1,162,500 to VisitGreenvilleSC for tourism promotion as required by State law. Of the remaining discretionary amount, \$2.7M is provided for tourism-related expenditures, the details of which can be viewed in the fund summary section.

Local Accommodations Tax

The Local Accommodations Tax represents a 3% levy that is collected from accommodation facilities located within the locality's jurisdiction. Of this amount, 2.3% of the fee is for debt service payments for the Bon Secours Wellness Arena and other tourism-related expenditures, and the remaining 0.7% is dedicated to VisitGreenvilleSC for tourism promotion. Local Accommodations Tax revenue is estimated to be \$6.0M, an increase of 24.1%, from the FY 2022-23 Adopted Budget. The FY 2023-24 budget estimate is based on current collections. Based on these estimates, the FY 2023-24 Budget allocates the revenue as follows: \$1.0M to the Bon Secours Wellness Arena for debt repayment; \$1.4M to VisitGreenvilleSC; \$1.9M for capital projects; \$207,920 for the Jazz Festival; \$306,246 to the General Fund for collection costs and other tourism-related expenditures and \$73,800 for Tate Plaza furniture.



Admissions Tax

The Tourism Infrastructure Admissions Tax Act allows 50% of the State Admissions Tax to be directed to qualified tourism establishments for the purpose of public infrastructure improvements. Of this amount, half is directed to the municipality where the facility is located, and half is placed in a special fund to be distributed based on an application made by the local government. The City has one qualifying facility – Fluor Field. The revenue estimate for FY 2023-24 is \$20,000 and there are no expenditures budgeted for FY 2023-24.

Victim Witness

The Victim Witness Fund is used to record receipts from special court revenues and incur expenditures related to the victim assistance program. The FY 2023-24 revenue estimate of \$156,168 is based on current year collections and includes a \$103,130 General Fund transfer to maintain services. FY 2023-24 budgeted expenditures are \$156,168 for two victim witness advocates.

Utility Undergrounding

The Utility Undergrounding Fund is used to account for costs related to burying utility lines in the municipal limits. It is funded by a 1% franchise fee on Duke Energy use in the City. A match from Duke equal to 0.5% of its gross receipts subject to the franchise fee will be provided as projects get underway. The revenue estimate for FY 2023-24 is \$1.2M.

Event Management

The Event Management Fund organizes, promotes, and professionally manages events that enhance tourism, economic development and community pride. The expenditure budget for FY 2023-24 is \$1.3M which includes a service enhancement for the annual Jazz Festival offset by Local Accommodations Tax revenues (\$207,920). The budget also includes a new Event Finance Coordinator position.

Solid Waste

The City accounts for solid waste collection, recycling, and maintenance of the former City landfill through this fund. Operating revenues include \$3.6M generated by the solid waste fee and \$135,500 provided by the sale of recyclables and surplus equipment. The solid waste fee is increased by \$1 per month to \$18.00 per month. Operating expenditures are \$8.2M, which is a 1.6% decrease from FY 2022-23. The fund is subsidized by a General Fund transfer of \$4.4M, which is a \$1.0M increase from FY 2022-23.

Transit

Through a contract with the Greenville Transit Authority (GTA), the City provides fixed route, demand response, Mauldin/Simpsonville, CU-ICAR Shuttle, the Downtown Trolley and maintenance functions. The Transit Fund is used to record the receipt of contract revenues from GTA and to recognize expenditures associated with operations. The budget for FY 2023-24 is \$10.5M. Funding is included in for two new Paratransit Operators.

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing goods or services to the general public and other local governments on a continuing basis will be financed or recovered primarily through user charges. Annual budgets are established for Greenville Convention Center, Wastewater, Stormwater Management, Parking, and the Greenville Zoo.

Greenville Convention Center

An enterprise fund was established in FY 2001-02 to account for the revenues and expenses associated with the Greenville Convention Center (formerly named the TD Center). Operating revenues are expected to be \$7.1M which is an increase of approximately 17.7% over FY 2022-23. Projected operating expenses, capital, and debt service total \$8.3M. To offset the operating deficit and debt service costs, the City is transferring \$600,000 from the Hospitality Tax Fund. \$300,000 is transferred from Local Accommodations Tax for capital improvements.

Wastewater

The wastewater fee, which finances the wastewater operation, now includes a Rehabilitation Fee component that was instituted in FY 2017-18. The base fee is based on meter size, and the Rehabilitation Fee is based on service units. The FY 2023-24 budget includes a 3.5% increase on the base fee with an increase of one year to the rehab fee. The total monthly fee ranges from \$7.64 for residential users that consume less than 3,000 gallons of water to \$1,772.28 for an 8" commercial connection. Based on historical trends and a relatively fixed number of commercial and residential units in the City, this

revenue source is projected at \$7.9M for FY 2023-24. In addition, a \$4.0M bond is planned to offset capital project costs. The Wastewater operating budget including personnel is \$3.2M. Debt service consists of \$1.8M in principal and interest payments. The budget includes \$7.0M in capital projects and a \$513,184 General Fund transfer for support services rendered by the General Fund.

Stormwater Management

The stormwater fee is levied to support the stormwater management program. The fee is based on impervious surface areas of residential and commercial property. Effective for 2023-24, the basic rate structure is \$45.17 per year for developed residential with an impervious area of 1,640 sq. ft. or less, \$79.33 per year for developed residential with an impervious area of greater than 1,640 sq. ft., and \$79.33 for developed commercial/industrial property for each equivalent residential unit. No fee increase is included for FY 2023-24. The FY 2023-24 operating revenue estimate of \$6.5M is based on a combination of the rate structure and calculated impervious area in the City. Budgeted operating expenses including personnel for FY 2023-24 are \$4.0M. Capital equipment purchases include a one-time purchase of a Menzi Muck (\$557,000) and equipment replacements \$500,000. Also included is \$1.0M for capital projects and \$488,907 for funding principal and interest payments associated with debt issues. \$993,078 is budgeted for a General Fund transfer for support services rendered by the General Fund, this includes one-time costs of \$82,000 to purchase equipment to assist with stormwater runoff in parks and \$330,833 for a Cleveland Park stormwater crew in the PRT department.

Parking

Parking fees support the operations of the City's parking facilities. There are ten parking garages and five parking lots providing approximately 7,000 spaces. The budget does not include a fee increase for parking. The projected parking operating revenue estimate of \$11.3M in FY 2023-24 is based on the number of available spaces, current monthly and daily rates, and occupancy rate estimates. Projected expenses for all parking facilities total \$14.0M. Of those expenses, \$1.5M is for servicing debt, \$5.2M is for general parking operations, \$901,249 for the General Fund transfer for support services rendered by the General Fund, and \$1.3M is for capital improvement, \$5.0M relates to new garages, \$200,000 for electric vehicle panels.

Greenville Zoo

The City accounts for the activities of the Greenville Zoo through an enterprise fund. The FY 2023-24 expense budget of \$5.6M is supported by revenues from admissions, gift and concession sales, membership fees, and a transfer from the Hospitality Tax Fund of \$200,000. The budget includes capital investments of \$1.0M.

Tax Increment Funds

Tax Increment Funds were used to account for the repayment of principal and interest on bonds issued for redevelopment projects and to pay for redevelopment project costs as described in the City's adopted redevelopment plans. Funds for each redevelopment area are accounted for in their own special revenue fund. As of September 8, 2021, the remaining TIF funds, which were Downtown Infrastructure Fund and West End Tax Increment Fund, terminated and the revenues associated with these funds are now reflected in the General Fund. These funds are not presented within this document.

Adopted Budget Ordinance

Ordinance No. 2023-38

AN ORDINANCE

TO PROVIDE FOR THE ADOPTION OF A CITY OPERATING BUDGET, ITS EXECUTION AND EFFECT, FOR THE FISCAL PERIOD JULY 1, 2023, THROUGH JUNE 30, 2024

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GREENVILLE, SOUTH CAROLINA,

Section 1. In accordance with Section 2-196 of the Code of Ordinances of the City of Greenville, South Carolina, there is hereby adopted for the fiscal period July 1, 2023, to June 30, 2024, an operating budget for the City of Greenville, South Carolina, based on budget estimates of various funds as prepared by the City Manager and incorporated into the FY 2023-24 operating budget document, and as modified by the schedule listed in Section 2, below.

Section 2. The total revenues and expenditures for the fiscal period are estimated as follows:

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Fund Balance Accumulated (Appropriated)</u>
General Fund	\$126,922,231	\$136,808,376	(\$9,886,145)
<i>Internal Service Funds</i>			
Health Benefits	\$18,024,231	\$18,024,231	\$0
Risk Management	\$4,875,938	\$4,875,938	\$0
Fleet Services	\$5,477,148	\$5,477,148	\$0
<i>Special Revenue Funds</i>			
Community Development	\$718,797	\$718,797	\$0
HOME Program	\$344,626	\$344,626	\$0
HOPWA Program	\$868,676	\$868,676	\$0
Hospitality Tax	\$17,134,296	\$20,011,903	(\$2,877,607)
Sunday Alcohol Permits	\$366,510	\$500,000	(\$133,490)
State Accommodations Tax	\$3,920,000	\$4,431,250	(\$511,250)
Local Accommodations Tax	\$6,026,531	\$5,087,360	\$939,171
Admissions Tax	\$20,000	\$0	\$20,000
Victim Witness	\$156,168	\$156,168	\$0
Utility Undergrounding	\$1,202,108	\$1,202,108	\$0
Event Management	\$1,231,360	\$1,324,551	(\$93,191)
Solid Waste	\$8,207,039	\$8,207,039	\$0
Transit	\$10,521,286	\$10,521,286	\$0
Miscellaneous Grants Fund	\$500,000	\$500,000	\$0

<u>Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Fund Balance Accumulated (Appropriated)</u>
<i>Enterprise Funds</i>			
Greenville Convention Center	\$8,033,223	\$8,343,701	(\$310,478)
Wastewater	\$11,937,323	\$12,502,017	(\$564,694)
Stormwater Management	\$6,560,787	\$7,507,028	(\$946,241)
Parking	\$11,408,495	\$13,994,472	(\$2,585,977)
Greenville Zoo	\$4,936,200	\$5,636,036	(\$699,836)
Total (Memorandum Only)	\$249,392,973	\$267,042,711	(\$17,649,738)

Section 3. Within each fund, the City Manager shall have the authority to transfer appropriated funds within any of the designated expenditure categories, and such transfers shall be entered on the books of account of the City. Within each fund, the City Manager also shall have the authority to transfer funds across departmental accounts to implement salary adjustments and staff reorganization. The City Manager is authorized to approve job titles, pay grades, establish evaluation points, and make salary adjustments upon the recommendation of the Human Resources Director and within the amounts appropriated in this budget.

Section 4. A bound copy of the budget document containing detailed schedules which support the appropriations set forth in Section 2, above, shall be attested by the City Clerk and maintained as an official record in the offices of the City Manager, the Director of Management and Budget, and the City Clerk.

Section 5. The sums appropriated and set forth in the detailed schedules for personnel services shall be paid in accordance with the current pay plan, or as shown in the budget for those positions not classified under the pay plan.

Section 6. All sums received by the City of Greenville from any source whatsoever, unless by law designated for some special fund or purpose, may be used in meeting disbursements from the General Fund, as described in Section 2, above.

Section 7. Any unexpended encumbrances remaining after the conclusion of the fiscal year ending June 30, 2023, shall be re-appropriated in the fiscal year beginning July 1, 2023.

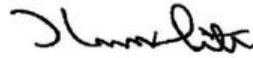
Section 8. The City Manager shall have the administrative authority to adjust the base wastewater fees by 3.5% percent along with an additional rehab fee, and to adjust the solid waste fee by \$1 per month effective July 1, 2023.

Section 9. The City Manager is authorized to inform the County Tax Collector, or such other officer of the County as may be appropriate, to levy such ad valorem millage as will be reasonable and appropriate to raise the ad valorem revenue reflected in the approved budget, provided such millage does not exceed the current rate unless necessary to maintain revenue neutrality due to the Greenville County property reassessment.

Section 10. There is hereby created the Department of Engineering Services. The functions and duties previously exercised within the Department of Public Works related to Engineering Services are hereby vested in said department, as well as such additional functions and duties as the City Manager may assign. The Head of the Department of Engineering Services shall be a Director level position.

Section 11. This Ordinance shall become effective on July 1, 2023.

DONE, RATIFIED AND PASSED THIS THE 12 DAY OF JUNE 2023.



MAYOR

ATTEST:



CITY CLERK

APPROVED AS TO FORM:



CITY ATTORNEY

REVIEWED:



CITY MANAGER

Statement of Changes in Governmental Fund Balances

The balances shown below reflect the projected ending fund balances for the City's governmental funds for the fiscal year ending June 30, 2024.

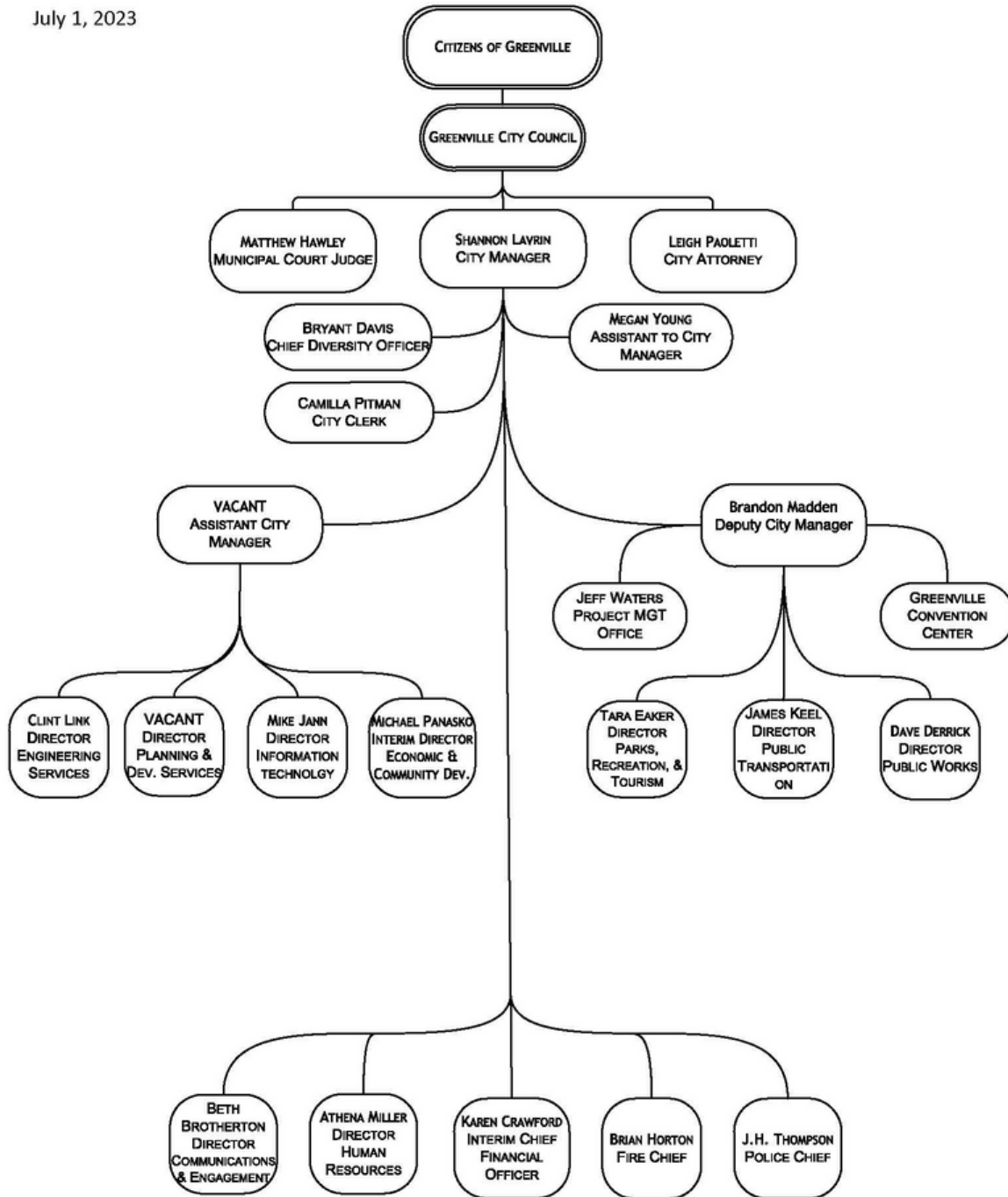
FY 2022-23						
Fund Name	Fund Balance at 7/1/22	Projected Revenues/ Transfers In	Projected Expenditures/ Transfers Out	Projected change in Fund Balance	Preliminary Fund Balance at 6/30/23	Projected Fund Balance at 6/30/23
Total General	40,138,654	119,586,379	122,493,615	(2,907,236)	37,231,418	37,231,418
Community Development	122,006	723,111	723,111	0	122,006	122,006
HOME Program	140,326	329,462	329,462	0	140,326	140,326
HOPWA Program	(99,343)	766,227	766,227	0	(99,343)	(99,343)
Hospitality Tax	5,469,106	17,237,258	17,088,476	148,782	5,617,888	5,617,888
Sunday Alcohol Permits	485,864	369,510	500,000	(130,490)	355,374	355,374
State Accommodations	941,611	3,984,231	3,384,892	599,339	1,540,950	1,540,950
Local Accommodations	3,002,433	5,822,744	6,823,219	(1,000,475)	2,001,958	2,001,958
Admissions Tax	55,127	20,000	0	20,000	75,127	75,127
Victim Witness	0	141,426	141,426	0	0	0
Utility Undergrounding	1,263,567	1,211,332	1,211,332	0	1,263,567	1,263,567
Event Management	312,014	834,801	895,084	(60,283)	251,731	251,731
Solid Waste	850,154	8,554,616	9,181,104	(626,488)	223,666	223,666
Transit	334,937	9,182,330	9,182,330	0	334,937	334,937
Misc. Grants Fund	121,748	250,000	250,000	0	121,748	121,748
Total Special Revenue	12,999,550	49,427,048	50,476,663	(1,049,615)	11,949,935	11,949,935
Total Governmental Funds Appropriated	53,138,204	169,013,427	172,970,278	(3,956,851)	49,181,353	49,181,353
FY 2023-24						
Fund Name	Projected Fund Balance at 7/1/23	Budgeted Revenues/ Transfers In	Budgeted Expenditures/ Transfers Out	Budgeted change in Fund Balance	Budgeted Fund Balance at 6/30/24	
Total General	37,231,418	126,922,231	136,808,376	(9,886,145)	27,345,273	
Community Development	122,006	718,797	718,797	0	122,006	
HOME Program	140,326	344,626	344,626	0	140,326	
HOPWA Program	(99,343)	868,676	868,676	0	(99,343)	
Hospitality Tax	5,617,888	17,134,296	20,011,903	(2,877,607)	2,740,281	
Sunday Alcohol Permits	355,374	366,510	500,000	(133,490)	221,884	
State Accommodations	1,540,950	3,920,000	4,431,250	(511,250)	1,029,700	
Local Accommodations	2,001,958	6,026,531	5,087,360	939,171	2,941,129	
Admissions Tax	75,127	20,000	0	20,000	95,127	
Victim Witness	0	156,168	156,168	0	0	
Utility Undergrounding	1,263,567	1,202,108	1,202,108	0	1,263,567	
Event Management	251,731	1,231,360	1,324,551	(93,191)	158,540	
Solid Waste	223,666	8,207,039	8,207,039	0	223,666	
Transit	334,937	10,521,286	10,521,286	0	334,937	
Misc. Grants Fund	121,748	500,000	500,000	0	121,748	
Total Special Revenue	11,949,935	51,217,397	53,873,764	(2,656,367)	9,293,568	
Total Governmental Funds Appropriated	49,181,353	178,139,628	190,682,140	(12,542,512)	36,638,841	



City of Greenville Organization Chart

City of Greenville Organizational Structure

July 1, 2023



Summary of Personnel Changes

The following table represents changes in the Authorized Staffing for FY 2023-24. Please see the Authorized Staffing section for the complete position listing.

FY 2023-24 SUMMARY OF PERSONNEL CHANGES

<u>General Fund Department</u>	<u>Position(s)</u>	<u>Amount Budgeted</u>
City Attorney	Reduction - City Prosecutor	(\$154,830)
Communications	Media Relations Specialist	\$92,300
Economic Development	Economic Development Positions (3)	\$400,000
Information Technology / GIS	Support Center Tech.	\$79,520
Police Department	Police Officer (10) Tourism Funded	\$1,000,000
Fire / Prevention	Recruitment / Retention Officer	\$94,300
Fire / Suppression	Firefighter (4)	\$300,000
Engineering / Engineering	Director, Engineering	\$217,000
Engineering / Traffic Engineering	System Signal Tech.	\$75,941
Public Works / Facilities Maintenance	Fountain Technician	\$75,936
PRT / Park Maintenance	Maintenance Crew Cleveland Park (4 positions - Stormwater Funded)	\$266,896
Police Department	Reduction - Strategic Planning Analyst	(\$144,299)
Public Works	Reduction - Deputy Director, Public Works	(\$182,646)
PRT	Reduction - Deputy Director, PRT	(\$151,893)
Total, General Fund Personnel Changes		\$1,968,225

Other Funds

<u>Fund</u>	<u>Position(s)</u>	<u>Amount Budgeted</u>
Risk Management	Risk Management Analyst	\$79,872
Event Management	Event Finance Coordinator	\$85,088
Transit	Paratransit Operator (2)	\$115,781
Total, Other Funds Personnel Changes		\$280,741



Authorized Staffing

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Net</u> <u>Change</u>
GENERAL FUND					
LEGISLATIVE AND ADMINISTRATIVE					
Mayor and Council					
Mayor	1	1	1	1	
Council Members	6	6	6	6	
Executive Assistant to the Mayor	1	1	1	1	
	8	8	8	8	0
City Attorney's Office					
City Attorney	1	1	1	1	
Assistant City Attorney	1	1	2	2	
Assistant City Attorney-Contracts	1	1	1	1	
Assistant City Attorney-Prosecutor	1	1	1	0	
Sr. Paralegal	1	1	1	1	
Paralegal	1	1	1	1	
Paralegal (FOIA)	1	1	1	1	
Sr. Administrative Assistant	1	1	1	1	
Legal Office Administrator	1	1	1	1	
	9	9	10	9	(1)
Municipal Court					
Municipal Court Judge	1	1	1	1	
Court Services Associate	6	6	7	7	
Clerk of Operations	1	1	1	1	
Clerk of Finance	1	1	1	1	
Court Services Specialist	0	2	2	2	
Court Services Coordinator	3	3	3	3	
Judicial Services Coordinator	0	0	0	3	
Ministerial Recorder	4	3	3	0	
	16	17	18	18	0
City Manager's Office					
City Manager	1	1	1	1	
Deputy City Manager	1	1	1	1	
Assistant City Manager	1	1	1	1	
Sr. Capital Projects Manager	0	0	0	1	
Capital Projects Manager	1	0	0	0	
Sr. Mobility Coordinator	0	0	0	1	
Chief Diversity Officer	0	0	0	1	
Assistant to the City Manager	1	1	1	1	
	5	4	4	7	3
City Clerk's Office					
City Clerk	1	1	1	1	
Deputy City Clerk	1	1	1	1	
	2	2	2	2	0
Subtotal Full-Time Legislative and Admin.	40	40	42	44	2
Subtotal Part-Time Legislative and Admin.	0	0	0	0	0
Total Personnel	40	40	42	44	2



	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Net</u> <u>Change</u>
COMMUNICATIONS AND ENGAGEMENT					
Communications and Engagement					
Dir. of Comm. and Engagement	1	1	1	1	
Strategic Communications Administrator	1	1	1	1	
Sr. Graphic Designer	1	1	1	1	
Video Producer	1	1	2	2	
Public Engagement Manager	1	1	1	0	
Digital Media Manager	0	0	1	1	
Digital Media Coordinator	1	1	0	0	
Communications Project Manager	0	1	1	2	
Multimedia Communications Specialist	1	1	2	2	
Media Relations Specialist	0	0	0	1	
Digital Marketing Specialist	0	0	1	0	
Sr. Administrative Assistant	0	1	1	2	
Customer Service Rep.	<u>2</u>	<u>1</u>	<u>1</u>	<u>0</u>	
	9	10	13	13	0
Subtotal Full-Time Comm. and Eng.	9	10	13	13	0
Subtotal Part-Time Comm. and Eng.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	9	10	13	13	0
EVENTS AND CULTURAL AFFAIRS					
Special Events Division					
Director of Events and Cultural Affairs	1	0	0	0	
Downtown Project Manager	1	0	0	0	
Business Analyst I	1	0	0	0	
Sales and Finance Manager	1	0	0	0	
Special Events Manager	1	0	0	0	
Special Events Coordinator	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	6	0	0	0	0
Subtotal Full-Time Events and Cultural Affairs	6	0	0	0	0
Subtotal Part-Time Events and Cultural Affairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	6	0	0	0	0
ECONOMIC AND COMMUNITY DEVELOPMENT					
Economic Development					
Director of Economic and Community Development	1	1	1	1	
Economic Dev. Positions (TBD)	0	0	0	3	
Real Estate Development Manager	1	1	1	0	
Business Development Manager	1	1	1	1	
Economic Dev. Marketing Manager	1	1	1	1	
Sr. Economic Dev. Project Manager	1	0	0	0	
Economic Dev. Specialist	0	0	1	1	
Economic Dev. Project Manager	1	1	0	0	
Sr. Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	7	6	6	8	2
Subtotal Full-Time Economic Development	7	6	6	8	2
Subtotal Part-Time Economic Development	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	7	6	6	8	2

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Net Change</u>
PLANNING AND DEVELOPMENT SERVICES					
Planning and Zoning Division					
Director, Planning and Development	0	1	1	1	
Planning and Development Manager	1	0	0	0	
Planning Administrator	0	1	1	1	
Public Engagement Manager	0	0	0	1	
Assistant Manager of Planning and Development	1	0	0	0	
Sr. Urban Designer	0	1	1	1	
Principal Urban Designer	0	0	1	1	
Annexation Coordinator	0	1	0	0	
Planning and Zoning Proj. Coord.	0	0	1	1	
Planning Coordinator	1	1	1	1	
Zoning Code Enforcement Officer	1	4	2	3	
Associate Development Planner	0	0	1	1	
Principal Development Planner	0	0	2	2	
Senior Development Planner	1	2	3	3	
Development Planner	5	5	3	3	
Sr. Landscape Architect	0	1	0	0	
Landscape Architect	0	1	1	1	
	10	18	18	20	2
Building and Property Maintenance Division					
Building Codes Administrator	1	1	1	1	
Building Codes Assistant Administrator	1	1	1	1	
Plans Examiner	1	1	1	2	
Plans Routing Tech	1	1	1	1	
Permit Coordinator	1	1	1	1	
Inspector I, II, III	8	8	10	9	
Permit Supervisor	0	0	1	1	
Building Permit Specialist	0	0	0	2	
Permit and License Specialist I,II	4	4	3	0	
Code Enforcement Supervisor	1	1	1	1	
Code Enforcement Officer	3	3	3	3	
	21	21	23	22	(1)
Subtotal Full-Time Planning and Dev. Services	31	39	41	42	1
Subtotal Part-Time Planning and Dev. Services	0	0	0	0	0
Total Personnel	31	39	41	42	1

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Net</u> <u>Change</u>
HUMAN RESOURCES					
Human Resources					
Director of Human Resources	1	1	1	1	
Administrative Assistant	0	0	0	1	
Benefits Administrator	1	1	1	1	
Compensation Manager	0	0	1	1	
EEO / Employment Administrator	1	1	1	1	
Human Resources Coordinator	1	1	1	1	
Sr. Benefits Analyst	0	0	1	1	
Sr. HR Generalist	1	1	0	0	
Sr. HR Analyst	0	0	0	1	
Sr. Compensation Analyst	1	1	1	0	
Compensation Analyst	1	1	0	0	
	7	7	7	8	1
Occupational Health					
Health Clinic Administrator	1	1	1	1	
Occupational Health Nurse	1	1	1	1	
Employee Health Center Coord.	0	0	1	1	
Administrative Assistant	1	1	0	0	
	3	3	3	3	0
Subtotal Full-Time Human Resources	10	10	10	11	1
Subtotal Part-Time Human Resources	0	0	0	0	0
Total Personnel	10	10	10	11	1
OFFICE OF MANAGEMENT AND BUDGET (OMB)					
Administration Division					
Chief Financial Officer	0	0	0	1	
Director of Management and Budget	1	1	1	0	
Deputy Director, OMB	1	0	0	0	
Sr. Administrative Asst.	0	0	1	0	
Budget Administrator	1	1	1	1	
Sr. Financial Analyst	0	0	0	1	
Financial Analyst	0	2	2	1	
Budget and Management Analyst	1	0	0	0	
Grants Coordinator	1	1	1	1	
	5	5	6	5	(1)
Accounting Division					
Deputy Director, Office of Management and Budget	0	1	1	1	
Comptroller	1	0	0	1	
Senior Accountant	4	3	3	3	
Accounts Payable Accountant	0	1	1	1	
Payroll Accountant	1	1	1	1	
	6	6	6	7	1

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Net Change
Revenue Division					
Revenue Administrator	1	1	1	1	
Asst. Revenue Admin.	0	0	1	1	
Business License Supervisor	1	1	0	0	
Sr. Business License Officer	0	0	2	2	
Business License Officer	2	2	1	1	
Business License Specialist	0	0	0	2	
Revenue Auditor	1	1	0	0	
Revenue Specialist	2	2	2	2	
Revenue Technician	1	1	1	1	
	8	8	8	10	2
Purchasing Division					
Purchasing Administrator	1	1	1	1	
Administrative Assistant	1	1	0	0	
Mail Services Clerk	1	1	1	1	
Buyer/Contract Coordinator	0	0	0	1	
Lead Buyer	1	1	1	0	
Buyer	1	1	1	1	
	5	5	4	4	0
Subtotal Full-Time OMB	24	24	24	26	2
Subtotal Part-Time OMB	0	0	0	0	0
Total Personnel	24	24	24	26	2
INFORMATION TECHNOLOGY (IT)					
Information Technology (IT)					
Director, Information Technology	1	1	1	1	
Technical Services Manager	1	1	1	1	
Technical Project Coordinator	1	1	1	1	
Network / Security Engineer	1	1	1	1	
Network / Security Specialist	1	1	1	1	
Enterprise Systems Business Analyst	1	1	1	1	
Server and Application Engineer	0	0	0	1	
Server Administrator	1	1	1	0	
Support Center Technician	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>	
	12	12	12	13	1
Geographic Information Systems (GIS)					
GIS Technical Manager	1	1	1	1	
GIS Analyst I, II, III	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>	
	4	4	5	5	0
Subtotal Full-Time IT	16	16	17	18	1
Subtotal Part-Time IT	0	0	0	0	0
Total Personnel	16	16	17	18	1

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Net Change
POLICE DEPARTMENT					
Administration Division					
Sr. Accounting Technician	1	1	1	1	
Coordinator, Property and Compliance	1	1	1	1	
Crime Analyst	2	2	2	2	
Gang Intervention Program Coordinator	1	1	1	1	
Strategic Planning and Analysis Admin.	1	1	1	0	
Business Mgmt. and Systems App. Specialist	1	1	1	1	
Administrative Assistant, Sr.	1	1	1	1	
Administrative Assistant	4	4	4	4	
Training and Certification Coordinator	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	13	12	12	11	(1)
Operations Division					
Police Chief	1	1	1	1	
Deputy Police Chief	1	1	1	0	
Police Major	0	0	0	2	
Police Captain	5	5	5	4	
Police Lieutenant	11	11	11	11	
Police Sergeant	29	29	29	29	
Master Patrolman	1	1	0	0	
Police Corporal	14	13	14	14	
Police Officer	144	145	145	155	
Criminal Intelligence Officer	1	1	1	1	
Desk Officer (PT)	5	5	5	5	
CBD Compliance Inspector (PT)	1	1	1	1	
Animal Control Officer	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
	215	215	215	225	10
Communications Section					
Public Safety Communications Manager	1	1	1	1	
Public Safety Communications Assistant Manager	1	1	1	1	
Alarm Coordinator	1	1	1	1	
Police Accreditation Coordinator	0	1	1	1	
NCIC Coordinator	1	1	1	1	
Communications Training Coordinator	1	1	1	1	
Administrative Assistant	1	1	1	1	
Communications Shift Supervisor	4	4	4	4	
Communications Specialist I, II	<u>22</u>	<u>22</u>	<u>22</u>	<u>22</u>	
	32	33	33	33	0
Subtotal Full-Time Police	254	254	254	263	9
Subtotal Part-Time Police	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>	0
Total Personnel	260	260	260	269	9

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Net Change
FIRE DEPARTMENT					
Administration					
Fire Chief	1	1	1	1	
Fire Division Chief Administration	0	0	0	1	
Administrative Assistant, Sr.	1	1	1	1	
	2	2	2	3	1
Fire Prevention Division					
Fire Division Chief Operations	0	0	0	1	
Recruitment / Retention Officer	0	0	0	1	
Administrative Assistant	1	1	0	0	
Fire Permit Coordinator	0	0	1	1	
Fire Comm. Risk Reduction/Education Coord.	1	1	1	1	
Fire Marshal	1	1	1	1	
Fire Inspector I and II	4	4	5	5	
Deputy Fire Marshal	1	1	1	1	
	8	8	9	11	2
Fire Suppression Division					
Assistant Fire Chief	3	3	3	3	
Fire Battalion Chief	3	3	3	3	
Fire Captain	7	7	7	7	
Fire Lieutenant	26	26	26	26	
Firefighter	78	69	69	69	
Fire Specialist	<u>24</u>	<u>24</u>	<u>24</u>	<u>28</u>	
	141	132	132	136	4
Fire Services Division					
Deputy Fire Chief	1	1	1	0	
Asst. Fire Chief	0	0	1	2	
Fire Battalion Chief, Spl. Ops.	1	1	0	0	
Administrative Assistant	1	1	1	1	
Chief of Training	1	1	1	1	
Training Officer	1	1	1	1	
Chief Fire Mechanic	1	1	1	1	
Fire Accreditation Manager	1	1	1	1	
Chief Medical Coordinator	1	1	1	0	
Resource Management Officer	1	1	1	1	
Assistant Fire Mechanic	1	1	1	1	
	10	10	10	9	(1)
Subtotal Full-Time Fire	161	152	153	159	6
Subtotal Part-Time Fire	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	161	152	153	159	6

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Net Change
ENGINEERING DEPARTMENT					
Engineering Division					
Director of Engineering Services	0	0	0	1	
City Engineer	0	0	1	1	
Engineering Services Manager	1	1	0	0	
Assistant City Engineer	0	0	1	1	
Assistant City Engineer - Civil	1	1	0	0	
Capital Projects Manager	0	0	1	3.5	
Engineering Project Manager	2	2	1	0	
Civil Engineer (Utility Undergrounding)	0.5	0.5	0.5	0	
Engineering Plans Examiner	1	1	1	1	
Land Surveyor Tech.	0	0	0	1	
Right-of-Way Agent	0	0	0	1	
Engineering Technician I	1	1	1	0	
Survey Engineer	1	1	1	1	
Office Manager	1	1	0	1	
Administrative Assistant	1	1	1	1	
	9.5	9.5	8.5	12.5	4
Traffic Engineering Division					
Transportation Manager	0	0	1	1	
Assistant City Engineer - Traffic	1	1	1	1	
Traffic Control Supervisor	1	1	1	1	
Sr. Traffic Operations Engineer	1	1	0	0	
Traffic Operations Engineer	0	0	1	1	
Sr. Signal System Technician	1	1	1	1	
Signal System Technician	1	1	1	2	
Sr. Traffic Control Technician	4	4	4	5	
Sr. Sign Technician	1	1	1	0	
Traffic Control Technician	4	4	4	4	
Traffic Engineering Tech	1	1	1	1	
Administrative Assistant	1	1	1	1	
	16	16	17	18	1
Construction Inspection Bureau					
Assistant City Engineer	0	0	2	2	
Manager, Construction Engineering	1	1	0	0	
Sr. Construction Inspector	0	0	0	1	
Construction Inspector	0	0	0	1	
Sr. Construction Field Engineer	0	0	0	1	
Construction Field Engineer	0	0	0	2	
Senior Engineering Technician	3	3	3	0	
Engineering Technician II	2	2	2	0	
Administrative Assistant	1	1	1	1	
	7	7	8	8	0
Subtotal Full-Time Public Works	32.5	32.5	33.5	38.5	5
Subtotal Part-Time Public Works	0	0	0	0	0
Total Personnel	32.5	32.5	33.5	38.5	5

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Net Change
PUBLIC WORKS DEPARTMENT					
Administration					
Director of Public Works	1	1	1	1	
Deputy Director, Public Works	1	1	1	0	
Public Works Business Manager	1	1	0	0	
Sr. Public Works Operations Manager	0	0	0	1	
Public Works Operations Manager	1	2	2	1	
Capital Projects Manager	1	1	1	0	
Office Manager	0	0	1	0	
Administrative Assistant, Sr.	1	1	1	0	
Facilities Maint. Specialist	0	0	0	1	
Custodian	<u>0</u>	1	1	1	
	6	8	8	5	(3)
Streets Division					
Streets and Sidewalks Superintendent	1	1	1	1	
Operations Coordinator	0	0	1	1	
Administrative Assistant	1	1	0	0	
Concrete Supervisor	1	1	1	1	
Pavement Supervisor	1	1	1	1	
Streets Cleaning Supervisor	2	2	3	3	
Asphalt Pavement Technician II	2	2	2	2	
Asphalt Pavement Technician I	1	1	1	1	
Street Sweeper Truck Operator	0	4	4	4	
Streets Cleaning Technician II	7	3	3	3	
Streets Cleaning Technician I	4	4	4	3	
Streets Concrete Technician II	6	2	3	3	
Streets Concrete Technician I	<u>0</u>	1	<u>0</u>	<u>0</u>	
	26	23	24	23	(1)
Building Services Division					
Facilities Services Manager	1	1	1	1	
Facilities Maintenance Specialist, Building Svc.	5	5	5	4	
Master Electrician	2	2	2	2	
Plumber	2	2	2	2	
HVAC Technician	2	2	2	2	
Fountain Technician	1	1	1	2	
Supervisor, Facilities Maintenance	0	1	1	1	
Building Maintenance Supervisor	1	<u>0</u>	<u>0</u>	<u>0</u>	
	14	14	14	14	0
Rights-of-Way Division					
Asst. Superintendent ROW	1	1	0	0	
Rights-of-Way Tech II	4	4	0	0	
Rights-of-Way Tech I	1	1	<u>0</u>	<u>0</u>	
	6	6	0	0	0

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Net Change
Beautification Division					
Grounds and Trees Maint. Superintendent	0	0	0	1	
Superintendent of Rights-of-Way Maintenance	1	1	1	0	
Superintendent of Parks and Grounds	1	0	0	0	
Asst. Superintendent ROW	0	0	1	0	
Grounds Supervisor	0	0	0	4	
Supervisor, Rights of Way	3	3	3	0	
Grounds Technician III	0	0	0	7	
Grounds Technician II	0	0	0	5	
Rights-of-Way Tech II	4	4	7	0	
Rights-of-Way Tech I	<u>5</u>	<u>5</u>	<u>6</u>	<u>0</u>	
	14	13	18	17	(1)
Tree Maintenance Division					
Asst. Superintendent of Trees	1	1	0	0	
Tree Maintenance Supervisor	0	0	0	2	
Sr. Tree Service Technician	2	2	2	0	
Tree Service Technician II	2	4	1	1	
Tree Service Technician I	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>	
	5	7	5	5	0
Downtown Infrastructure Maintenance					
Concrete Supervisor	1	1	1	1	
Operations Tech	0	0	0	1	
Streets Concrete Technician II	1	1	2	2	
Streets Concrete Technician I	<u>2</u>	<u>2</u>	<u>1</u>	<u>0</u>	
	4	4	4	4	0
Subtotal Full-Time Public Works	75	75	73	68	(5)
Subtotal Part-Time Public Works	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	75	75	73	68	(5)
PARKS, RECREATION AND TOURISM DEPT.					
Parks, Recreation and Tourism Admin.					
Director Park, Recreation and Tourism	1	1	1	1	
Dep. Dir. Parks, Recreation and Tourism	1	1	1	0	
Sr. Capital Projects Manager	0	0	1	0	
Capital Projects Manager	0	1	0	0	
Sr. Landscape Architect	1	0	0	0	
Landscape Architect	1	0	0	0	
Business and Projects Administrator	0	1	0	0	
Business and Finance Manager	0	0	1	1	
Business and Projects Manager	1	1	0	0	
Urban Forester	0	0	1	1	
Urban Designer	1	1	0	0	
Mobility Coordinator	1	1	1	0	
Business Analyst II	0	1	1	1	
Administrative Assistant, Sr.	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	8	8	7	4	(3)

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Net Change</u>
Special Events Division					
Downtown Project Manager	0	1	1	1	
Cultural Arts Manager	0	1	1	1	
Business Analyst I	0	1	1	1	
Sales and Marketing Manager	0	0	1	1	
Graphic Design and Marketing Coord.	0	0	0	1	
Sales and Finance Manager	0	1	0	0	
Special Events Manager	0	1	1	1	
Sr. Special Events Coordinator	0	0	1	1	
Special Events Coordinator	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	
	0	6	6	7	1
Recreation Division					
Community Center Supervisor	4	4	4	4	
Community Center Coordinator	1	1	4	4	
Recreation Administrator	1	1	1	1	
Recreation Operations Manager	0	0	1	1	
Recreation Programs Manager	1	1	0	0	
Recreation Programs Coordinator	1	1	1	0	
Recreation Facilities Supervisor	0	0	0	1	
Facilities Technician	0	0	1	0	
Custodian	2	2	1	0	
Custodian (PT)	1	1	1	1	
Recreation Leader (non-CDL)	5	5	4	4	
Recreation Leader (PT)	7	7	0	0	
Community Centers Manager	1	1	0	1	
Athletic Program Manager	1	1	0	0	
Marketing Coordinator	0	0	1	1	
Athletic Program Coordinator	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	
	26	26	19	19	0
Parks Maintenance Division					
Parks and Grounds Supt.	1	1	1	1	
Parks and Grounds Administrator	1	0	1	1	
Grounds Supervisor	3	3	5	6	
Parks and Grounds Asst. Supt.	0	0	1	1	
Parks Maintenance Supervisor	1	1	0	0	
Cemetery Maintenance Supervisor	1	1	0	0	
Parks Maintenance Specialist (Athletic Fields)	0	0	0	2	
Grounds Technician III	0	0	0	12	
Grounds Technician II	0	0	0	7	
Parks and Rec. Maintenance Tech. II	5	5	7	0	
Parks and Rec. Maintenance Tech. I	9	10	12	0	
Grounds Technician I	0	0	2	2	
Parks Operations Coordinator	1	1	1	1	
Shop Supervisor	1	0	0	0	
Shop Technician	0	0	1	0	
Small Engine Mechanic	1	0	0	0	
Administrative Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	25	23	32	34	2

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Net Change
Tourism District					
Parks and Grounds Supt.	1	1	1	1	
Parks and Grounds Asst. Supt.	1	1	1	1	
Grounds Supervisor	3	3	3	3	
Horticulture Technician	3	3	2	2	
Grounds Technician III	0	0	0	4	
Grounds Technician II	0	0	0	5	
Parks and Rec. Maintenance Tech. II	1	1	3	0	
Parks and Rec. Maintenance Tech. I	3	5	6	0	
Parks and Rec. Maintenance Tech. I (PT)	<u>0</u>	<u>0</u>	<u>4</u>	<u>0</u>	
	12	14	20	16	(4)
Unity Park Operations					
Parks and Grounds Supt.	0	0	0	1	
Parks and Grounds Asst. Supt.	0	1	1	1	
Grounds Supervisor	0	0	2	2	
Grounds Technician III	0	0	0	4	
Grounds Technician II	0	0	0	3	
Parks and Rec. Maintenance Tech. II	0	1	3	0	
Parks and Rec. Maintenance Tech. I	0	1	3	0	
Parks Maint. Specialist (Irrigation)	0	1	1	1	
Custodian	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	
	0	5	10	12	2
Unity Park Programming					
Unity Park Programs Manager	0	0	1	1	
Welcome Center Coordinator	0	0	1	1	
Welcome Center Specialist	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>	
	0	0	4	4	0
Subtotal Full-Time Parks, Rec. and Tour.	63	74	93	95	2
Subtotal Part-Time Parks, Rec. and Tour.	<u>8</u>	<u>8</u>	<u>5</u>	<u>1</u>	(4)
Total Personnel	71	82	98	96	(2)
Total Full Time General Fund	728.5	732.5	759.5	785.5	26
Total Part Time General Fund	<u>14.0</u>	<u>14.0</u>	<u>11.0</u>	<u>7.0</u>	(4)
Total Personnel General Fund	742.5	746.5	770.5	792.5	22

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Net Change</u>
INTERNAL SERVICE FUNDS					
HEALTH BENEFITS FUND					
HR Generalist	1	1	1	1	
Certified Nursing Assistant	<u>0</u>	<u>0</u>	1	1	
	1	1	2	2	0
Subtotal Full-Time Health Benefits Fund	1	1	2	2	0
Subtotal Part-Time Health Benefits Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	1	1	2	2	0
RISK MANAGEMENT FUND					
Risk Manager	1	1	1	1	
Risk Management Analyst	<u>0</u>	<u>0</u>	<u>0</u>	1	
	1	1	1	2	1
Subtotal Full-Time Risk Mgmt. Fund	1	1	1	2	1
Subtotal Part-Time Risk Mgmt. Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	1	1	1	2	1
FLEET SERVICES FUND					
Fleet Manager II	1	1	1	1	
Fleet Coordinator	1	1	1	1	
Safety and Training Coordinator	1	1	1	1	
Safety and Training Assistant	1	1	0	0	
Shop Foreman	2	2	2	2	
Mechanic I, II, III	9	8	8	6	
Mechanic III (Non-CDL)	0	0	0	2	
Welder / Mechanic	0	1	1	1	
Shop Supervisor	0	1	0	0	
Small Engine Mechanic / Automotive Tech	0	0	0	1	
Small Engine Mechanic	0	1	1	0	
Administrative Assistant	1	1	1	1	
Service Writer	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
	18	20	18	18	0
Subtotal Full-Time Fleet Internal Service Fund	18	20	18	18	0
Subtotal Part-Time Fleet Internal Service Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	18	20	18	18	0
Total Full Time Internal Service Funds	20	22	21	22	1
Total Part Time Internal Service Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel Internal Service Funds	20	22	21	22	1

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Net Change</u>
SPECIAL REVENUE FUNDS					
COMMUNITY DEVELOPMENT					
Community Development					
Manager, Community Development	1	1	1	1	
Community Planner	1	1	1	1	
Community Development Project Manager	1	1	0	0	
Community Development Programs Coordinator	0	0	1	1	
Community Development Financial Coordinator	1	1	0	0	
Community Development Specialist	0	0	1	1	
Administrative Assistant	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	
	5	5	4	4	0
Subtotal Full Time Community Dev.	5	5	4	4	0
Subtotal Part Time Community Dev.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	5	5	4	4	0
VICTIM WITNESS FUND					
Victim Witness Advocate/Civilian	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	
	2	2	2	2	0
Total Full Time Victim Witness Fund	2	2	2	2	
Total Part Time Victim Witness Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Personnel	2	2	2	2	0
UTILITY UNDERGROUNDING FUND					
Engineering					
Capital Projects Manager	0	0	0	0.5	
Civil Engineer (Utility Undergrounding)	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0</u>	
	0.5	0.5	0.5	0.5	0
Total Full Time Utility Und. Fund	0.5	0.5	0.5	0.5	
Total Part Time Utility Und. Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Personnel	0.5	0.5	0.5	0.5	0
EVENT MANAGEMENT					
Event Management					
Tourism Administrator	0	0	1	1	
Event Administrator	1	1	0	0	
Graphic Design and Marketing Coord.	1	1	1	1	
Volunteer Services Coordinator	1	1	1	0	
Special Events Coordinator	2	2	2	3	
Event Finance Coordinator	0	0	0	1	
Sales and Marketing Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	6	6	6	7	1
Total Full Time Event Management Fund	6	6	6	7	
Total Part Time Event Management Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Personnel	6	6	6	7	1

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Net Change
SOLID WASTE					
Residential Collection Division					
Solid Waste and Recycling Manager	1	1	1	1	
Sr. Administrative Assistant	0	0	0	1	
Administrative Assistant	1	1	1	0	
Solid Waste Superintendent	1	1	1	1	
Solid Waste Supervisor	3	3	3	3	
Solid Waste Equipment Op. IV	3	4	6	7	
Solid Waste Equipment Op. III	5	5	5	6	
Solid Waste Equipment Op. II	6	5	6	5	
Solid Waste Equipment Op. I	11	11	8	8	
Solid Waste Collector	3	0	0	0	
Streets Cleaning Tech II	0	2	2	2	
Streets Cleaning Tech I	0	2	2	1	
Cart Technician	1	<u>0</u>	<u>0</u>	<u>0</u>	
	35	35	35	35	0
Recycling Division					
Recycling and Environmental Coordinator	0	1	1	1	
Recycling Coordinator	1	0	0	0	
Solid Waste Equipment Op. III	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	
	4	4	4	4	0
Subtotal Full Time Solid Waste Fund	39	39	39	39	0
Subtotal Part Time Solid Waste Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	39	39	39	39	0
TRANSIT					
Transit Administration					
Director of Public Transportation	1	1	1	1	
Transit Planning Manager	1	1	1	1	
Transit Planner	1	1	1	1	
Financial Analyst	0	1	1	1	
Senior Accountant	1	0	0	0	
Sr. Administrative Assistant	1	1	1	1	
Transit Public Affairs Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	
	6	6	6	6	0
Fixed Route Operations					
Transit Operations and Safety Manager	1	1	0	0	
Transit Operations Manager	0	0	1	1	
Safety and Training Specialist	1	1	1	1	
Information Specialist (Dispatcher)	4	4	4	3	
Information Specialist / Relief Driver	0	0	0	1	
Transit Dispatch Supervisor	1	1	0	0	
Transit Shift Supervisor	4	4	5	5	
Bus Operator	27.6	27.6	26.6	26.6	
Bus Operator in Training	3	3	3	3	
Bus Operator (PT)	<u>0</u>	<u>0</u>	<u>2</u>	<u>0</u>	
	41.6	41.6	42.6	40.6	(2)

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Net Change</u>
Demand Response Operations					
Paratransit Operations Supervisor	1	1	1	1	
Information Specialist (Dispatcher)	0	0	1	1	
Bus Operator - Paratransit	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>	
	6	6	7	8	1
Vehicle Maintenance					
Fleet Manager I	1	1	1	1	
Shop Foreman	1	1	1	1	
Safety and Training Manager	0	0	1	1	
Mechanic I, II, III	6	6	5	2	
Diesel Bus Mechanic	0	0	1	4	
Parts Technician	1	1	1	1	
Lead Bus Servicer	1	1	1	1	
Bus Servicer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	10	10	11	11	0
Non-Vehicle Maintenance					
Facility Maintenance Supervisor	0	0	0	1	
Facilities Technician	0	0	2	2	
Facility Maintenance Servicer	1	2	0	0	
Facilities Maintenance Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	
	2	3	3	3	0
CU-ICAR Shuttle					
Bus Operator	<u>4.84</u>	<u>4.84</u>	<u>4.84</u>	<u>4.84</u>	
	4.84	4.84	4.84	4.84	0
Mauldin-Simpsonville Route					
Shop Foreman	1	1	1	1	
Bus Operator	4.56	4.56	4.56	4.56	
Bus Operator - Paratransit	<u>1</u>	<u>1</u>	<u>1</u>	<u>3</u>	
	6.56	6.56	6.56	8.56	2
Downtown Trolley					
Transit Shift Supervisor	1	1	1	1	
Trolley Operator (PT)	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	
	5	5	5	5	0
Subtotal Full Time Transit Fund	78	79	80	83	3
Subtotal Part Time Transit Fund	<u>4</u>	<u>4</u>	<u>6</u>	<u>4</u>	(2)
Total Personnel	82	83	86	87	1
Total Full Time Special Revenue Funds	131	132	132	136	4
Total Part Time Special Revenue Funds	<u>4</u>	<u>4</u>	<u>6</u>	<u>4</u>	(2)
Total Personnel Special Revenue Funds	134.5	135.5	137.5	139.5	2

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Net Change</u>
ENTERPRISE FUNDS					
WASTEWATER					
Wastewater Operations					
Wastewater Operations Superintendent	1	1	1	1	
Wastewater Assessment Supervisor	1	1	1	1	
Wastewater Maintenance Supervisor	1	1	1	1	
Wastewater Repair Supervisor	2	2	2	2	
WW Systems Inspector	1	1	1	1	
Utility Locator	1	1	1	1	
Environmental Compliance Coordinator	1	1	1	0	
Video Inspector II	1	1	1	1	
Video Inspector I	1	1	1	1	
Wastewater Combination Truck Operator	4	4	4	0	
Operations Technician	0	0	0	1	
Wastewater Technician II	8	8	3	9	
Wastewater Technician I	1	1	<u>6</u>	<u>3</u>	
	23	23	23	22	(1)
Subtotal Full Time Wastewater Fund	23	23	23	22	(1)
Subtotal Part Time Wastewater Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	23	23	23	22	(1)

STORMWATER

Stormwater Administration

Assistant City Eng.- Environmental	1	1	1	1	
Capital Projects Manager	0	0	0	2	
Engineering Projects Manager - WW	1	1	1	1	
GIS Analyst I	1	1	1	1	
Engineering Projects Manager - Environmental	0	0	0	1	
Senior Civil Engineer	1	3	3	1	
Civil Engineer	4	0	1	0	
Senior Construction Inspector	0	0	0	1	
Construction Coordinator	0	0	0	1	
Engineering Permit Coordinator	0	0	1	1	
Sr. Engineering Tech	1	3	1	0	
Engineering Tech II	1	1	1	<u>0</u>	
	10	10	10	10	0

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Net Change
Stormwater Operations					
Stormwater Operations Superintendent	1	1	1	1	
GIS Analyst III	1	1	1	1	
Stormwater Supervisor	3	3	3	3	
Street Sweeper Truck Operator	0	1	2	2	
Streets Cleaning Technician II	1	0	0	0	
Stormwater Technician II	6	6	7	6	
Stormwater Technician I	5	4	3	3	
Operations Technician I	0	0	0	1	
Asphalt Pavement Tech I	0	1	0	0	
Semi-Skilled Laborer	1	<u>0</u>	<u>0</u>	<u>0</u>	
	18	17	17	17	0
Subtotal Full Time Stormwater Fund	28	27	27	27	0
Subtotal Part Time Stormwater Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	28	27	27	27	0
PARKING					
Parking Division					
Parking Services Manager	1	1	1	1	
Facilities and Parking Administrator	1	1	1	1	
Administrative Assistant	1	1	1	1	
Parking Operations Supervisor	1	1	1	1	
Parking Facilities Field Supv.	2	2	2	2	
Parking Operations Specialist	6	6	6	6	
Parking Administration Supervisor	1	1	1	1	
Accounting Technician	2	2	2	2	
Revenue Technician Parking	1	0	0	0	
Customer Relations Coordinator	1	1	1	1	
	17	16	16	16	0
Parking Enforcement					
Parking Enforcement Supervisor	1	1	1	1	
Sr. Parking Enforcement Officer	0	0	2	2	
Parking Enforcement Officer	<u>5</u>	<u>5</u>	<u>3</u>	<u>3</u>	
	6	6	6	6	0
Parking Maintenance					
Facilities Maintenance Supervisor	0	0	1	1	
Parking Maintenance Supervisor	1	1	0	0	
Master Electrician	0	1	1	1	
Parking Maintenance Technician	2	2	2	2	
Facilities Technician	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	
	8	9	9	9	0
Subtotal FT Parking Enterprise Fund	31	31	31	31	0
Subtotal PT Parking Enterprise Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
Total Personnel	31	31	31	31	0

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	Net Change
GREENVILLE ZOO					
Zoo Administration					
Zoo Administrator	1	1	1	1	
Zoo Deputy Administrator and Veterinarian	1	0	0	0	
Veterinarian	0	1	1	1	
Assistant General Curator	0	0	1	1	
Reptile Curator	1	1	0	0	
Coordinator, Veterinary Hospital	0	1	1	1	
Veterinary Technician	1	0	0	0	
General Curator	1	1	1	1	
Animal Care Supervisor	0	0	2	2	
Zookeeper	13	13	12	12	
Facilities Maintenance Supervisor	0	1	1	1	
Zoo Maintenance Supervisor	1	0	0	0	
Zoo Maintenance Technician	1	1	3	3	
Master Electrician	1	1	1	1	
Parks and Rec. Maintenance Tech. I	1	1	0	0	
	22	22	24	24	0
Zoo Education					
Zoo Education and Marketing Manager	0	1	0	0	
Zoo Education Curator	1	0	1	1	
Zoo Education/Graphis Specialist	0	0	0	1	
Zoo Education Instructor	4	4	3	2	
	5	5	4	4	0
Zoo Public Services					
Assistant Zoo Administrator	0	0	0	1	
Zoo Business Manager	0	0	1	0	
Marketing and Events Coordinator	1	1	1	1	
Zoo Public Services Coordinator	1	1	0	0	
Zoo Membership and Volunteer Coordinator	1	1	1	1	
Administrative Assistant	1	1	1	1	
Accounting Technician (PT)	1	1	1	1	
Guest Services Supervisor	0	0	1	1	
Guest Services Assistant Supervisor	0	0	1	1	
Guest Services Attendant	6	6	5	5	
	11	11	12	12	0
Subtotal Full Time Zoo Fund	37	37	39	39	0
Subtotal Part Time Zoo Fund	1	1	1	1	0
Total Personnel	38	38	40	40	0
Total Full Time Enterprise Funds	119	118	120	118	(2)
Total Part Time Enterprise Funds	1	1	1	1	0
Total Personnel Enterprise Funds	120	119	121	119	(2)
Total Full Time All Funds	998	1004	1032	1062	30
Total Part Time All Funds	19	19	18	12	(6)
Total Personnel All Funds	1017	1023	1050	1074	24

Note: Position count for FY 2023-24 reflects organizational changes through June 2, 2023 along with positions added / created in the budget appropriation.



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Capital Expenditures in Operating Budget

Below is a summary of capital expenditures included in the operating budget.

<u>Department</u>	<u>Capital Item(s)</u>	<u>Amount Budgeted</u>
Non-Departmental	Vehicle/Equipment Replacement	\$2,420,000
Information Technology	Computer Replacements and Upgrades	\$707,000
Police	10 Vehicles for New Positions (HTAX)	\$500,000
Fire	Fire Apparatus Replacement	\$780,000
Fire	Vehicle for new Position	\$45,000
Parks, Rec. and Tourism	1 Vehicle for New Crew (Stormwater)	\$55,000
Parks, Rec. and Tourism	Unity Park - Small Street Sweeper	\$180,000
Parks, Rec. and Tourism	Unity Park - Aerator (Stormwater)	\$12,000
Parks, Rec. and Tourism	Unity Park - Tractor (Stormwater)	\$70,000
Parks, Rec. and Tourism	Unity Park - 2 Vehicles	\$90,000
Parks, Rec. and Tourism	Small Engine Replacement Plan	\$100,000
Total, General Fund Capital Outlay		\$4,959,000

<u>Fund</u>	<u>Capital Item(s)</u>	<u>Amount Budgeted</u>
Solid Waste	Vehicle/Equipment Replacement	\$402,320
Zoo	Vehicle/Equipment Replacement	\$50,000
Parking	Vehicle/Equipment Replacement	\$100,000
Parking	3 License Plate Reader (One time)	\$150,000
Wastewater	Vehicle/Equipment Replacement	\$400,000
Stormwater	Purchase Menzi Muck	\$557,000
Stormwater	Vehicle/Equipment Replacement	\$500,000
Total, Other Funds Capital Outlay		\$2,159,320

Capital Projects

The Capital Improvement Program (CIP) is a multi-year fiscal planning instrument used to identify needed capital projects and select the appropriate financing and timing for those projects. Projects budgeted in the CIP generally include:

- Acquisition of land
- Construction of a new facility or expansion of an existing facility
- A non-recurring rehabilitation or a major repair to all or part of a building or its grounds. This should have a cost exceeding \$100,000 and a useful life exceeding 10 years.
- Planning, design, or engineering related to a capital improvement or other program

The CIP is prepared annually based on priorities identified at the City Council retreat and input from various City departments. Projects are evaluated based on how each project meets Council goals, objectives, and requirements, as well as criteria such as improving public safety and increasing organizational efficiency.

The City utilizes several methods to identify and prioritize Capital Improvement Program (CIP) projects. Projects funded by the Stormwater and Wastewater Enterprise Funds are planned and ranked periodically through distinct utility plans developed by outside consultants, such as the Stormwater 2.0 plan and the Capacity Management Operations and Maintenance (CMOM) and Wet Weather Inflow and Infiltration (I&I) plans jointly developed with our regional sewer treatment authority. Sidewalk projects are ranked according to an internal program called NSTEP (Neighborhood Sidewalk Targeted Expansion Program) that provides rankings for every City-owned street based on improving existing connections, providing new connections to schools, public transportation, and recreational or medical facilities. Street resurfacing projects are ranked based on Pavement Quality Index (PQI) scores that are updated by an outside contractor every few years. Lastly, a list of Council-driven CIP projects is discussed at the annual City Council retreat, allowing for discussion and feedback in advance of staff's efforts to develop the annual operating budget and capital plan.

Using the evaluation criteria, a financing strategy is developed by the Office of Management and Budget based on the Five-Year Financial Forecast. The first year of the plan serves as the coming year's capital budget and encompasses the appropriations needed for the next fiscal year. The subsequent years of the plan are planning years and subject to annual appropriation by City Council.

The following section summarizes the Capital Improvement Program. Please note that capital equipment such as fire apparatus, heavy equipment, and other vehicles are not planned in the CIP process. These expenditures are planned and budgeted through the operating budget process.

Capital Improvement Program Process

FIVE-YEAR FORECAST (JANUARY-FEBRUARY): The Office of Management and Budget presents to City Council a five-year financial forecast on the major governmental and proprietary funds with an impact on operating and capital expenditures. This forecast includes projected revenues, projected operating expenditures, and a proposed CIP to show the impact current trends will have on the City's financial health. The Office of Management and Budget uses this forecast as its basis for determining financing and the ability of the City to handle additional debt service related to capital projects.

FINANCING DEVELOPED (FEBRUARY): Based on the data contained in the five-year financial forecast, the Office of Management and Budget prepares a financing strategy for the proposed CIP based on projected pay-as-you-go funds and debt service capacity. The financing strategy is proposed to the City Manager and is refined based on the feedback received from the City Manager. Once complete, the document is presented to City Council at their annual retreat.

COUNCIL DELIBERATION AND APPROVAL (MARCH-JUNE): The CIP is delivered to City Council, which holds several work sessions to discuss, review, and modify the proposed CIP.

City Council adopts the CIP concurrently with the Operating Budget and appropriates the first year of the CIP by ordinance. As the planning years of the CIP are subject to future appropriation, the City Council adopts the plan through a resolution of intent.

Relationship to Operating Budget

The City's Operating Budget provides for services of a recurring nature and funds these services with recurring revenues. Some of these expenditures are for "operating" capital outlays, defined as any item with a useful life greater than two years and a unit cost of \$5,000 or more. The nature of capital items, such as vehicles and equipment, require they be planned for and replaced on a recurring basis. The Operating Budget is the medium chosen for their planned replacement.

The impact of the CIP on the Operating Budget is reflected in three areas:

- Pay-as-you-go financing reflected in the Operating Budget, which impacts fund balance or available funds for operating needs,
- Debt service payments on any bond instrument that may be issued to finance capital improvements, and
- Staffing and other operating expenses that may be required once a capital improvement is completed.

FY 2023-24 Capital Budget Total Expenditures \$57,358,530

ROADS AND BRIDGES (Total FY 2023-24 Funding: \$18,827,540)

Academy/Downtown Bypass PW3499 (\$500,000) – This new project will improve traffic flow along Academy between East North Street and Pendleton Street to safely route traffic around the Central Business District (CBD). Includes major intersection geometry changes, reconstruction, repaving, and traffic signal upgrades at each of Academy's intersections including Pendleton, Church, and North Main Streets. The project will improve safety along the corridor with new crosswalks, ADA ramps, and concrete medians.

Augusta Street Improvements PW3500 (\$1,000,000) – This project expands on the road diet restriping project between Church Street and Crystal Avenue. In the "residential section", curbs will be moved in four feet on each side providing room for multi-use sidewalks, improved drainage, and improved sight distance at unsignalized intersections. In the "commercial section", lane drops will be utilized to provide turn lanes and limit left turns to key intersections. Landscaped and concrete medians will be utilized throughout the corridor.

Church Street Bridge PW3515 (\$250,000) – In cooperation with the South Carolina Department of Transportation (SCDOT), this project will rehabilitate the aging Church Street bridge. Construction will include necessary repairs to the steel structure as well as a new bridge deck, increased width to pedestrian walkways with overhead pedestrian lighting and improved storm drainage management.

NIB Roads and Bridges (\$4,956,000) – The Neighborhood Infrastructure Bond provides a one-time investment in the city's roads and bridges to include resurfacing, reclamation, and pavement preservation projects for approximately 15-20 centerline miles, as well as various bridge and intersection improvements.

NIB Traffic Management PW3486 (\$1,700,000) – The Neighborhood Infrastructure Bond provides funding for various traffic management and planning projects to include traffic count stations, video monitoring cameras, signal detection, emergency signal preemption plans and an Intelligent Transportation System (ITS) which is a system that manages multi-modal aspects of information and communication technologies used in traffic management.

NIB Sidewalks PW3490, PW3504, PW3405, PW3506 (\$7,371,540) – The Neighborhood Infrastructure Bond provides funding for the addition of approximately 23,000 linear feet of new, planned sidewalks further improving the mobility and maneuverability for Greenville's citizens and visitors alike.

Pavement Management Match PW3516 (\$1,000,000) – Funding for street resurfacing costs shared with other jurisdictions.

Ridge Road PW3517 (\$500,000) – This project is part of a participation with the Greenville County School district related to the construction of a new school.

Stone Avenue Improvements PW3501 (\$650,000) – This funding is a portion of a master plan designed to improve and promote safe travel for both pedestrians and vehicles along the Stone Avenue corridor including high-visibility crosswalk installation, lighting and street-diet.

Traffic Calming PW3478 (\$400,000) – The Traffic Calming Program is a collaborative effort between the City and residents working together to improve public safety on neighborhood streets by evaluating needs and mediating issues by installing speed humps, medians and traffic circles.

Wade Hampton Boulevard Improvements PW3502 (\$500,000) – This project builds upon the Wade Hampton Strategic Plan and establishes funding to begin the realignment of White Oak Road and Bradley Boulevard, upgrading intersections and medians along the corridor, future landscaping, lighting and multi-use paths.

GENERAL GOVERNMENT (Total FY 2023-24 Funding: \$6,820,617)

Affordable Housing Plan ED3504 (\$2,500,000) – This project provides investment into affordable housing development and land purchase for affordable housing development. This is an ongoing project.

Workforce Housing ED3566 (\$903,943) – This new project will further the City's mission to define and cultivate affordable housing options for workers whose incomes are below the median average.

IT Data Vaulting IT2018 (\$119,958) – This one-time data-vaulting solution provides secure, encrypted, offline copy of the City's data backup that is positioned to be available and restorable in the event of a ransomware event.

IT – Replace Network Hardware IT2019 (\$666,668) - This project provides funding to replace the City's network devices including wireless access points and switches.

IT – Public Safety Camera Network IT2017 (\$447,588) – This project will replace the obsolete mesh hardware “nodes” used in the relaying of video from the City's public safety cameras to servers spread out across downtown.

NIB Contingency (\$2,182,460) – The Neighborhood Infrastructure Bond Contingency reserves funds that may be applied to other NIB projects when needed to ensure completion.

WASTEWATER (Total FY 2023-24 Funding: \$7,000,000)

Undesignated Sewer Basin Rehabilitation SA4106 (\$7,000,000) - This round of funding provides \$7,000,000 for construction related to sewer basin improvements. Wastewater rehabilitation projects are funded annually and are ongoing.

STORMWATER (Total FY 2023-24 Funding: \$1,000,000)

Stream Restoration and Stabilization SW3429 (\$1,000,000) – Funding reserved to address stream bank restoration and stabilization. Stormwater restoration and stabilization projects are funded annually and are ongoing.

PARKS AND RECREATION (Total FY 2023-24 Funding: \$10,144,300)

Open Space Acquisition ED3555 (\$500,000) – As part of Greenville's GVL2040 Comprehensive Plan, a guide developed to define and shape the city over the next two decades reflecting how the community wants to grow, this project reserves funding for the purchase of land and parcels throughout the city for future open space development projects. This is an ongoing project.

Greenways, Trails and Bike/Ped PR4173 (\$1,750,000) – This project includes funding for the design and construction of additional neighborhood and connector pedestrian/bike trails. This is an ongoing project.

Laurens Road Swamp Rabbit Trail (SRT) PR4138 (\$1,000,000) – This is a project to provide connection points from surrounding neighborhoods and development nodes to the Swamp Rabbit Trail green line extension pursuant to the Swamp Rabbit Trail Overlay Master plan.

Swamp Rabbit Trail Bridges Inspections PR4192 (\$250,000) – This project continues inspection and maintenance to the various bridges along the Swamp Rabbit Trail. This is an ongoing project.

Cancer Survivors Park (CSP) Boardwalk PR4225 (\$250,000) – This project will replace the tread surface of the boardwalk that has deteriorated since its construction. The treads are expected to last 8-10 years. Part of this funding also assists with third party inspections and repairs if needed.

Cleveland Park Improvements (Inclusive Playground) PR4236 (\$2,000,000) – This project, in partnership with a private donor, will construct the City's first inclusive playground which will provide an open and safe space carefully designed to promote play among children of differing abilities, ages and communities.

NIB Parks and Community Centers (\$2,790,000) – The Neighborhood Infrastructure Bond provides funding for renovations at Gower Park Courts (PR4216) to provide 2 basketball, 3 tennis and 10 pickleball courts including shade and lighting improvements. Also included is a complete building renovation of the Nicholtown Community Center (PR4238).



Pump Track and Skate Park PR4240 (\$750,000) – This project will cover a feasibility study and design for a new pump track and skate park in Greenville. Future funding will be necessary for its construction.

Zoo Capital Projects (\$854,300) – Several projects are being addressed with this funding including \$29,300 dedicated to the general maintenance and appearance of the concession stand which includes window replacement and façade improvements. Additional projects necessary to maintain accreditation standards include a new x-ray machine for the Zoo's hospital at \$150,000, construction of Ocelot and Asia holding areas at \$360,000, and upgrades to the Anteater and Rhea Holding areas at \$250,000 and repairs to the Orangutan Shed at \$65,000.

ECONOMIC DEVELOPMENT (Total FY 2023-24 Funding: \$3,612,500)

Augusta Plaza District 356 ED3565 (\$187,500) – This project relates to a development agreement in the Augusta Plaza District.

Art in Public Places II PR4219 (\$150,000) - This project provides continued funding for the placement of public art around the City. This is an ongoing project.

Corridor Safety Project PW3514 (\$250,000) – This will provide funding for streetscaping, landscaping, crosswalk designation, lighting and other public infrastructure improvements to improve the safety of the City's walkable streets and commercial corridors.

Downtown Façade Improvements ED3554 (\$125,000) – This new project will be annually funded and provide support to commercial property owners and business owners in targeted commercial corridors for qualified exterior building and site improvements. This is an ongoing project.

Economic Development Project Account ED3500 (\$1,000,000) - Funded with the City's net proceeds from the TIF districts, this project will provide funding for targeted investment in major economic development projects within the city. This is an ongoing project.

Fluor Field Capital Maintenance ED3520 (\$850,000) - This project provides funding for routine maintenance and upkeep of the public improvements at Fluor Field Stadium. This is an ongoing project.

Economic Development Marketing ED3542 (\$250,000) – This project continues funding for the development and support of the City's external communications to include advertising and website development. This is an ongoing project.

Economic Development Initiatives ED3543 (\$250,000) - This project continues funding for projects that promote and enhance the city's economic development through promotion and development of the Innovation & Entrepreneurship ecosystem. This is an ongoing project.

Office Vacancy Strategy ED3533 (\$250,000) - This project continues funding for projects that builds partnerships and attracts businesses to the downtown area. This is an ongoing project.

Greenville Convention Center ED3487 (\$300,000) – This project will address necessary repairs and maintenance at the expansive facility located just off N. Pleasantburg Drive.

PUBLIC SAFETY (Total FY 2023-24 Funding: \$3,503,573)

Fire Station Improvements PS3428 (\$1,000,000) - This project includes upgrading the City's aging fire stations to maintain building codes and standards, quality of life and NFPA compliance issues. This is an ongoing project.

Police Body Cameras PS3440 (\$371,073) - Annual lease funding for the City's Police body cameras. Equipment is scheduled to be replaced on a rolling 5-year schedule. This is an ongoing project.

Public Safety Cameras and Infrastructure PS3423 (\$200,000) - This project continues to add/upgrade public safety cameras throughout the City. This is an ongoing project.

Public Safety Campus and Infrastructure PS3466 (\$1,932,500) – This project continues investment into the upfitting and renovation of the Public Safety Campus which will house Greenville Police Department, Fire Department, Greenville Municipal Court as well as a portion of City Hall departments/staff.



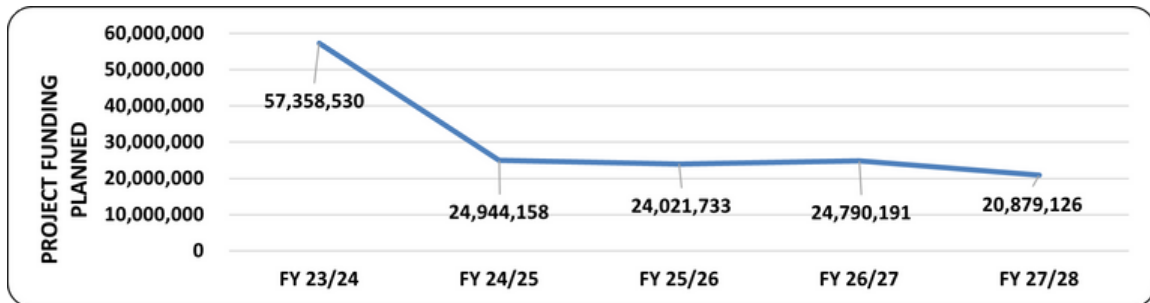
PARKING (Total FY 2023-24 Funding: \$6,450,000)

Future Garages / Equity Contribution PT1036 (\$5,000,000) – This project will corral funds to be designated to the future construction of a new parking facility or garage.

Parking Garage Rehabilitation PT1012 (\$1,250,000) - This project continues funding of the multi-year planned process to provide comprehensive maintenance and upkeep, including water sealing, painting and concrete repair, in the City's parking garages. This is an ongoing project.

New Garage Electric Panels PT1035 (\$200,000) – This funding will support the purchase, install and public demand of new electrical panels for electric vehicles in new city garages.

CIP Five-Year Forecast



Adopted CIP Ordinance

Ordinance No. 2023-37

AN ORDINANCE

TO APPROPRIATE \$57,358,530 FOR THE FISCAL YEAR 2023-24 CAPITAL BUDGET FOR THE FISCAL YEAR 2023-24 TO FISCAL YEAR 2027-28 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, City Council met in work session on the Capital Improvement Program on April 10, April 17, and May 8, 2023, to review the various projects comprising the program; and

WHEREAS, City Council desires to adopt the Capital Improvement Program subject to the terms and conditions set forth below;

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF GREENVILLE, SOUTH CAROLINA:

Section 1. There is hereby appropriated the sum of \$57,358,530 for the Fiscal Year 2023-24 Capital Budget for the Fiscal Year 2023-24 to Fiscal Year 2027-28 Capital Improvement Program. Said appropriation, and corresponding revenue sources, shall be allocated to various projects in accordance with schedules in Attachments A and B attached hereto and incorporated as part of this Ordinance.

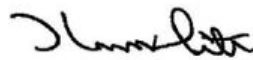
Section 2. This Ordinance appropriates the following amounts in the Capital Projects Fund for the Public Safety Campus for information technology costs: \$50,000 HTAX Fund, \$460,000 in State 911 funding, \$250,000 appropriated in the Law Enforcement Fund and Capital Projects Fund related to Police technology, \$500,000 is appropriated from the existing Capital Project Reserve project and \$397,500 in rental income appropriated. In addition, \$275,000 transferred from existing NIB Contingency (Series 2022). Total revenues and expenditures for this equals \$1,932,500. These amounts are included in the overall CIP total.

Section 3. A copy of the Capital Improvement Program supporting the appropriations set forth in this Ordinance shall be attested to by the City Clerk and maintained as an official record in the offices of the City Manager, the Director of Management and Budget, and the City Clerk.

Section 4. The City Manager shall have the authority to transfer appropriated funds within the designated projects. Transfers that materially change the scope of projects will require City Council approval through a resolution.

Section 5. Upon second reading, this Ordinance shall become effective July 1, 2023.

DONE, RATIFIED AND PASSED THIS THE 12 DAY OF JUNE, 2023.



MAYOR

ATTEST:



CITY CLERK

APPROVED AS TO FORM:



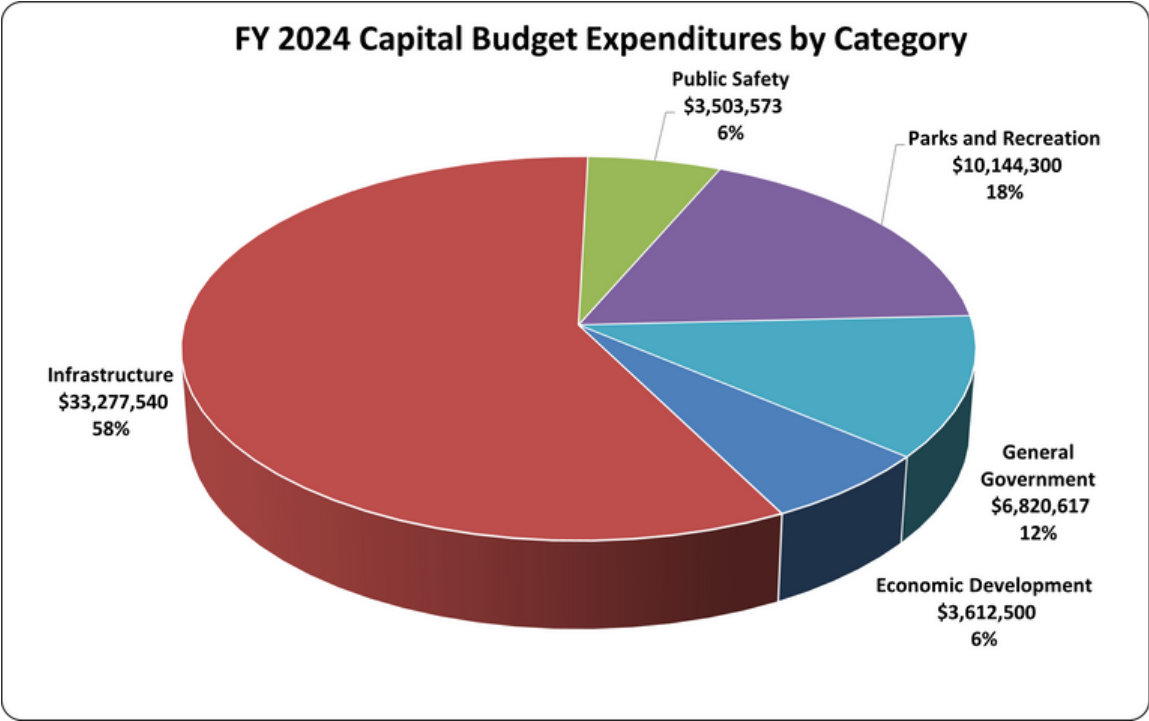
CITY ATTORNEY

REVIEWED:



CITY MANAGER

FY 2024 Capital Budget Expenditures by Category



CIP Schedule by Category

Funding Source/Project	FY 23/24	***** PLANNING YEARS ONLY *****				FY 24-28
	BUDGET	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FUNDING
ROADS AND BRIDGES						
Academy/Downtown Bypass (PW3499)						
General Fund Transfer	500,000	0	0	0	0	500,000
Totals	500,000	0	0	0	0	500,000
Augusta Street Impv. (PW3500)						
General Fund Transfer	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Totals	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Church Street Bridge (PW3515)						
General Fund Transfer	250,000	0	0	0	0	250,000
Totals	250,000	0	0	0	0	250,000
Intersection Safety Improvements (PW3452)						
General Fund Transfer	0	200,000	200,000	200,000	200,000	800,000
Totals	0	200,000	200,000	200,000	200,000	800,000
NIB Roads and Bridges						
Capital Projects Fund	4,956,000	0	0	0	0	4,956,000
Totals	4,956,000	0	0	0	0	4,956,000
NIB Traffic Management (PW3486)						
Capital Projects Fund	1,700,000	0	0	0	0	1,700,000
Totals	1,700,000	0	0	0	0	1,700,000
NIB Sidewalks						
Capital Projects Fund	7,371,540	0	0	0	0	7,371,540
Totals	7,371,540	0	0	0	0	7,371,540
NSTEP - New Sidewalk Targeted Expansion Prog. (PW3471)						
General Fund Transfer	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Totals	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Pavement Management Match (PW3516)						
General Fund Transfer	1,000,000	0	0	0	0	1,000,000
Totals	1,000,000	0	0	0	0	1,000,000
Ridge Road (PW3517)						
General Fund Transfer	500,000	500,000	0	0	0	1,000,000
Totals	500,000	500,000	0	0	0	1,000,000
SCTAC (Future)						
General Fund Transfer	0	500,000	500,000	0	0	1,000,000
Totals	0	500,000	500,000	0	0	1,000,000



<u>Funding Source/Project</u>	FY 23/24	***** PLANNING YEARS ONLY *****				FY 24-28
	BUDGET	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FUNDING
Sidewalk ADA Improvements (PW3472)						
General Fund Transfer	0	100,000	100,000	100,000	100,000	400,000
Totals	0	100,000	100,000	100,000	100,000	400,000
Stone Avenue Improvements (PW3501)						
General Fund Transfer	650,000	500,000	500,000	0	0	1,650,000
Totals	650,000	500,000	500,000	0	0	1,650,000
Traffic Calming (PW3478)						
General Fund Transfer	400,000	250,000	250,000	250,000	250,000	1,400,000
Totals	400,000	250,000	250,000	250,000	250,000	1,400,000
Wade Hampton Blvd. Impv. (PW3502)						
General Fund Transfer	500,000	1,000,000	1,000,000	1,000,000	1,000,000	4,500,000
Totals	500,000	1,000,000	1,000,000	1,000,000	1,000,000	4,500,000
TOTAL ROADS AND BRIDGES	18,827,540	5,050,000	4,550,000	3,550,000	3,550,000	35,527,540
<u>STREETSCAPES</u>						
Street Lighting Maint/Upgrades (PW3474)						
General Fund Transfer	0	100,000	100,000	100,000	100,000	400,000
Totals	0	100,000	100,000	100,000	100,000	400,000
TOTAL STREETSCAPES	0	100,000	100,000	100,000	100,000	400,000
<u>GENERAL GOVERNMENT</u>						
Affordable Housing Plan (ED3504)						
General Fund Transfer	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000
Totals	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000
Workforce Housing (ED3566)						
Local Accommodations Tax Fund	903,943	940,100	977,704	1,016,812	1,057,485	4,896,044
Totals	903,943	940,100	977,704	1,016,812	1,057,485	4,896,044
IT - Data Vaulting (IT2018)						
General Fund Transfer	119,958	0	0	0	0	119,958
Totals	119,958	0	0	0	0	119,958
IT - Replace Network Hardware (IT2019)						
General Fund Transfer	516,668	0	0	0	0	516,668
Greenville Zoo Fund	150,000	0	0	0	0	150,000
Totals	666,668	0	0	0	0	516,668
IT - Safety Cameras Network (IT2017)						
General Fund Transfer	447,588	0	0	0	0	447,588
Totals	447,588	0	0	0	0	447,588

<u>Funding Source/Project</u>	FY 23/24	***** PLANNING YEARS ONLY *****					FY 24-28
	BUDGET	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FUNDING	
NIB Contingency							
Capital Projects Fund	2,182,460	0	0	0	0	2,182,460	
Totals	2,182,460	0	0	0	0	2,182,460	
 TOTAL GENERAL GOVERNMENT	 6,820,617	 3,440,100	 3,477,704	 3,516,812	 3,557,485	 20,812,718	
WASTEWATER							
Undesignated Sewer Basin Rehabilitation (SA4106)							
Wastewater Revenue Bonds	4,000,000	0	0	4,000,000	0	8,000,000	
Wastewater Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000	
Totals	7,000,000	3,000,000	3,000,000	7,000,000	3,000,000	23,000,000	
 TOTAL WASTEWATER	 7,000,000	 3,000,000	 3,000,000	 7,000,000	 3,000,000	 23,000,000	
STORMWATER							
Stream Restoration and Stabilization (SW3429)							
Stormwater Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	
Totals	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	
 TOTAL STORMWATER	 1,000,000	 1,000,000	 1,000,000	 1,000,000	 1,000,000	 5,000,000	
PARKS AND RECREATION							
Open Space Acquisition GVL2040 (ED3555)							
General Fund Transfer	500,000	500,000	500,000	500,000	500,000	2,500,000	
Totals	500,000	500,000	500,000	500,000	500,000	2,500,000	
Greenways. Trails and Bike/Ped (PR4173)							
Hospitality Tax Fund	1,750,000	1,000,000	1,000,000	1,000,000	1,000,000	5,750,000	
Totals	1,750,000	1,000,000	1,000,000	1,000,000	1,000,000	5,750,000	
Laurens Road SRT (PR4138)							
Hospitality Tax Fund	1,000,000	1,000,000	0	0	0	2,000,000	
Totals	1,000,000	1,000,000	0	0	0	2,000,000	
Main Street Tree Rehabilitation (PR4095)							
General Fund Transfer	0	75,000	75,000	75,000	75,000	300,000	
Totals	0	75,000	75,000	75,000	75,000	300,000	
Swamp Rabbit Trail Bridges Inspection (PR4192)							
Hospitality Tax Fund	250,000	250,000	250,000	250,000	250,000	1,250,000	
Totals	250,000	250,000	250,000	250,000	250,000	1,250,000	
Verdae SRT Underpass (PR4231)							
Hospitality Tax Fund	0	400,000	400,000	0	0	800,000	
Totals	0	400,000	400,000	0	0	800,000	
Tree Fund Seed Money (PR4214)							
General Fund Transfer	0	0	0	100,000	100,000	200,000	
Totals	0	0	0	100,000	100,000	200,000	



<u>Funding Source/Project</u>	FY 23/24	***** PLANNING YEARS ONLY *****					FY 24-28
	BUDGET	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FUNDING	
Cancer Survivors Park Boardwalk (PR4225)							
Hospitality Tax Fund	250,000	0	0	0	0	250,000	
Totals	250,000	0	0	0	0	250,000	
Cleveland Park Improvements (PR4236)							
Hospitality Tax Fund	2,000,000	0	1,500,000	0	0	3,500,000	
Totals	2,000,000	0	1,500,000	0	0	3,500,000	
NIB Parks and Community Centers							
Capital Projects Fund	2,790,000	0	0	0	0	2,790,000	
Totals	2,790,000	0	0	0	0	2,790,000	
Pump Track and Skate Park (PR4240)							
Hospitality Tax Fund	750,000	1,000,000	0	0	0	1,750,000	
Totals	750,000	1,000,000	0	0	0	1,750,000	
Zoo Capital Projects (Various)							
Greenville Zoo Fund	854,300	0	0	0	0	854,300	
Hospitality Tax Fund	0	750,000	500,000	0	0	1,250,000	
Totals	0	750,000	500,000	0	0	1,250,000	
TOTAL PARKS AND RECREATION	10,144,300	4,975,000	4,225,000	1,925,000	1,925,000	23,194,300	
<u>ECONOMIC DEVELOPMENT</u>							
Augusta Plaza/District 356 (ED3565)							
Local Accommodations Tax Fund	187,500	0	0	0	0	187,500	
Totals	187,500	0	0	0	0	187,500	
Art in Public Places II (PR4219)							
Local Accommodations Tax Fund	150,000	150,000	150,000	150,000	150,000	750,000	
Totals	150,000	150,000	150,000	150,000	150,000	750,000	
Commercial Corridors (ED3451)							
General Fund Transfer	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	
Totals	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	
Corridor Safety (PW3514)							
General Fund Transfer	250,000	0	250,000	250,000	250,000	1,000,000	
Totals	250,000	0	250,000	250,000	250,000	1,000,000	
Downtown Façade Improvements (ED3554)							
General Fund Transfer	125,000	250,000	250,000	250,000	250,000	1,125,000	
Totals	125,000	250,000	250,000	250,000	250,000	1,125,000	
Economic Development Project Account (ED3500)							
General Fund Transfer	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	
Totals	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	

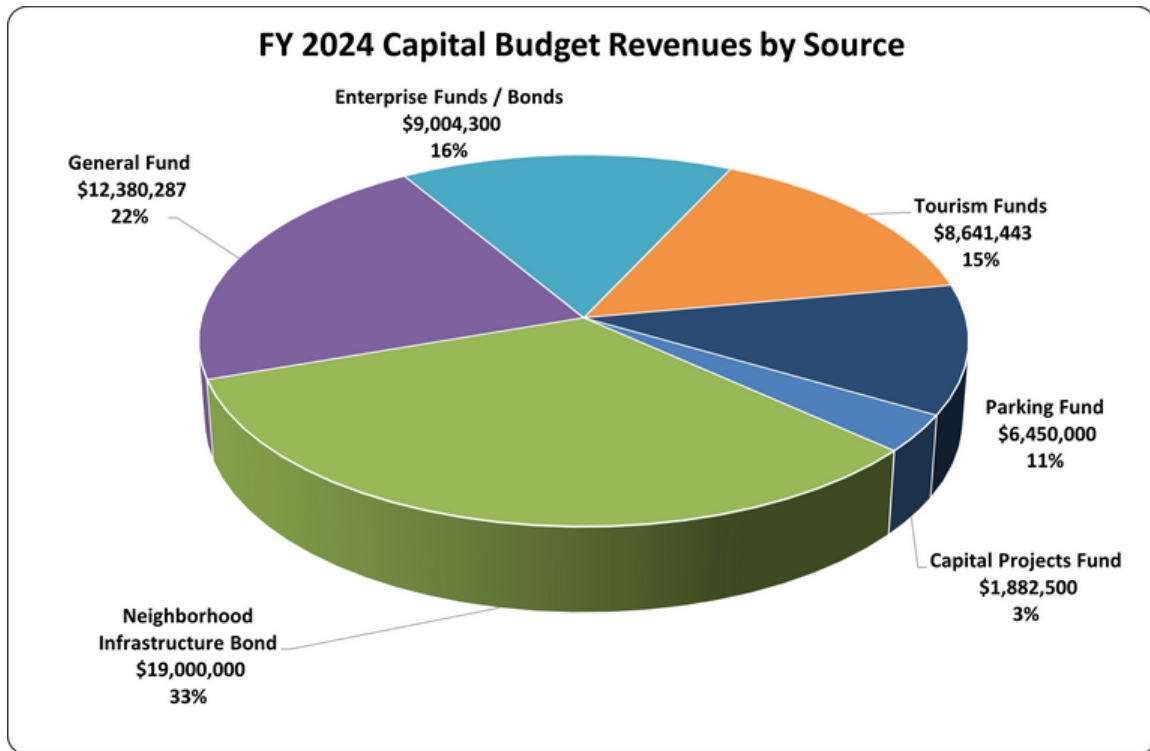
<u>Funding Source/Project</u>	FY 23/24	***** PLANNING YEARS ONLY *****				FY 24-28
	BUDGET	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FUNDING
Econ. Dev. Project Account - Viola (ED3499)						
General Fund Transfer	0	336,650	338,333	348,483	358,937	1,382,403
Totals	0	336,650	338,333	348,483	358,937	1,382,403
Fluor Field Capital Maintenance (ED3520)						
Sunday Alcohol Permits Fund	500,000	500,000	500,000	500,000	500,000	2,500,000
Local Accommodations Tax Fund	350,000	350,000	350,000	350,000	350,000	1,750,000
Totals	850,000	850,000	850,000	850,000	850,000	4,250,000
ED Marketing (ED3542)						
General Fund Transfer	250,000	250,000	250,000	250,000	250,000	1,250,000
Totals	250,000	250,000	250,000	250,000	250,000	1,250,000
ED Initiatives (ED3543)						
General Fund Transfer	250,000	250,000	250,000	250,000	250,000	1,250,000
Totals	250,000	250,000	250,000	250,000	250,000	1,250,000
Offic Vacancy Strategy (ED3533)						
General Fund Transfer	250,000	250,000	250,000	250,000	250,000	1,250,000
Totals	250,000	250,000	250,000	250,000	250,000	1,250,000
Greenville Conv. Center (ED3487)						
Local Accommodations Tax Fund	300,000	0	0	0	0	300,000
Totals	300,000	0	0	0	0	300,000
TOTAL ECONOMIC DEVELOPMENT	3,612,500	4,336,650	4,588,333	4,598,483	4,608,937	21,744,903
<u>PUBLIC SAFETY</u>						
Fire Station Improvements (PS3428)						
General Fund Transfer	1,000,000	1,221,335	1,241,069	1,260,269	1,298,077	6,020,750
Totals	1,000,000	1,221,335	1,241,069	1,260,269	1,298,077	6,020,750
Police Body Cameras (PS3440)						
General Fund Transfer	371,073	371,073	389,627	389,627	389,627	1,911,027
Totals	371,073	371,073	389,627	389,627	389,627	1,911,027
Public Safety Cameras and Infrastructure (PS3423)						
Hospitality Tax Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
Totals	200,000	200,000	200,000	200,000	200,000	1,000,000
Public Safety Campus (IT) (PS3466)						
Capital Projects Fund	1,882,500	0	0	0	0	1,882,500
Hospitality Tax Fund	50,000	0	0	0	0	50,000
Totals	1,932,500	0	0	0	0	1,932,500
TOTAL PUBLIC SAFETY	3,503,573	1,792,408	1,830,696	1,849,896	1,887,704	10,864,277



<u>Funding Source/Project</u>	FY 23/24	***** PLANNING YEARS ONLY *****				FY 24-28
	BUDGET	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FUNDING
<u>PARKING</u>						
Equity Contribution for New Garages (PT1036)						
Parking Enterprise Fund	5,000,000	0	0	0	0	5,000,000
Totals	5,000,000	0	0	0	0	5,000,000
Parking Garage Rehabilitation (PT1012)						
Parking Enterprise Fund	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000
Totals	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000
Electric Vehicle Panels (PT1035)						
Parking Enterprise Fund	200,000	0	0	0	0	200,000
Totals	200,000	0	0	0	0	200,000
TOTAL PARKING	6,450,000	1,250,000	1,250,000	1,250,000	1,250,000	11,450,000
TOTAL, ALL PROJECTS	57,358,530	24,944,158	24,021,733	24,790,191	20,879,126	151,993,738



FY 2024 Capital Budget Revenues by Source



CIP Schedule By Funding Source

Funding Source/Project	FY 23/24		***** PLANNING YEARS ONLY *****				FY 24-28
	BUDGET	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FUNDING	
General Fund Transfer							
Affordable Housing Plan	\$	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	12,500,000
Academy/Downtown Bypass		500,000	0	0	0	0	500,000
Augusta Street Improvements		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Church Street Bridge (NEW)		250,000	0	0	0	0	250,000
Commercial Corridors		0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Corridor Safety		250,000	0	250,000	250,000	250,000	1,000,000
Downtown Façade Improvements		125,000	250,000	250,000	250,000	250,000	1,125,000
Econ. Dev. Project Account -Viola		0	336,650	338,333	348,483	358,937	1,382,403
Economic Development Fund Deposit		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
ED Marketing		250,000	250,000	250,000	250,000	250,000	1,250,000
ED Initiatives		250,000	250,000	250,000	250,000	250,000	1,250,000
Office Vacancy Strategy		250,000	250,000	250,000	250,000	250,000	1,250,000
Fire Station Improvements		1,000,000	1,221,335	1,241,069	1,260,269	1,298,077	6,020,750
Intersection Safety Improvements		0	200,000	200,000	200,000	200,000	800,000
IT - Data Vaulting (NEW)		119,958	0	0	0	0	119,958
IT - Replace Network Hardware (NEW)		516,668	0	0	0	0	516,668
IT - Safety Cameras Network (NEW)		447,588	0	0	0	0	447,588
Main Street Trees		0	75,000	75,000	75,000	75,000	300,000
NSTEP		0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Open Space Acquisition GVL2040		500,000	500,000	500,000	500,000	500,000	2,500,000
Pavement Management Match (NEW)		1,000,000	0	0	0	0	1,000,000
Police Body Cameras		371,073	371,073	389,627	389,627	389,627	1,911,027
Ridge Road (NEW)		500,000	500,000	0	0	0	1,000,000
Sidewalk ADA Improvements		0	100,000	100,000	100,000	100,000	400,000
SCTAC (NEW)		0	500,000	500,000	0	0	1,000,000
Stone Avenue Improvements		650,000	500,000	500,000	0	0	1,650,000
Street Lighting Maint/Upgrades		0	100,000	100,000	100,000	100,000	400,000
Traffic Calming		400,000	250,000	250,000	250,000	250,000	1,400,000
Tree Fund Seed Money		0	0	0	100,000	100,000	200,000
Wade Hampton Blvd. Impv.		500,000	1,000,000	1,000,000	1,000,000	1,000,000	4,500,000
Subtotal, General Fund Transfer	\$	12,380,287	13,154,058	12,944,029	12,073,379	12,121,641	62,673,394
Capital Projects Fund (NIB Round 2)							
NIB Roads and Bridges	\$	4,956,000	0	0	0	0	4,956,000
NIB Traffic Management		1,700,000	0	0	0	0	1,700,000
NIB Sidewalks		7,371,540	0	0	0	0	7,371,540
NIB Parks and Community Centers		2,790,000	0	0	0	0	2,790,000
NIB Contingency		2,182,460	0	0	0	0	2,182,460
Subtotal, Capital Projects Fund (NIB)	\$	19,000,000	0	0	0	0	19,000,000
Capital Projects Fund							
Public Safety Campus (IT)	\$	1,882,500	0	0	0	0	1,882,500
Subtotal, Capital Projects Fund	\$	1,882,500	0	0	0	0	1,882,500



	FY 23/24	***** PLANNING YEARS ONLY *****				FY 24-28
<u>Funding Source/Project</u>	BUDGET	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FUNDING
Hospitality Tax Fund						
Cancer Survivors Park Boardwalk (NEW) \$	250,000	0	0	0	0	250,000
Cleveland Park Improvements	2,000,000	0	1,500,000	0	0	3,500,000
Greenways, Trails and Bike/Ped	1,750,000	1,000,000	1,000,000	1,000,000	1,000,000	5,750,000
Laurens Road SRT	1,000,000	1,000,000	0	0	0	2,000,000
Public Safety Cameras and Infrastructure	200,000	200,000	200,000	200,000	200,000	1,000,000
Public Safety Campus (IT)	50,000	0	0	0	0	50,000
Pump Track and Skate Park (NEW)	750,000	1,000,000	0	0	0	1,750,000
Swamp Rabbit Trail Bridges	250,000	250,000	250,000	250,000	250,000	1,250,000
Verdae SRT Underpass	0	400,000	400,000	0	0	800,000
Zoo Capital Projects (NEW)	0	750,000	500,000	0	0	1,250,000
Subtotal, Hospitality Tax Fund \$	6,250,000	4,600,000	3,850,000	1,450,000	1,450,000	17,600,000
Local Accommodations Tax Fund						
Art in Public Places II \$	150,000	150,000	150,000	150,000	150,000	750,000
Augusta Plaza (NEW)	187,500	0	0	0	0	187,500
Fluor Field Capital Maintenance	350,000	350,000	350,000	350,000	350,000	1,750,000
Greenville Convention Center CIP	300,000	0	0	0	0	300,000
Workforce Housing (NEW)	903,943	940,100	977,704	1,016,812	1,057,485	4,896,044
Subtotal, Local Accom. Tax Fund \$	1,891,443	1,440,100	1,477,704	1,516,812	1,557,485	7,883,544
Parking Enterprise Fund						
Electric Vehicle Panels (NEW) \$	200,000	0	0	0	0	200,000
Equity Contribution for New Garages	5,000,000	0	0	0	0	5,000,000
Parking Garage Rehabilitation	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000	6,250,000
Subtotal, Parking Fund \$	6,450,000	1,250,000	1,250,000	1,250,000	1,250,000	11,450,000
Stormwater Fund						
Stream Restoration and Stabilization \$	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Subtotal, Stormwater Fund \$	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Sunday Alcohol Permits Fund						
Fluor Field Capital Maintenance \$	500,000	500,000	500,000	500,000	500,000	2,500,000
Subtotal, Sunday Alcohol Permits Fund \$	500,000	500,000	500,000	500,000	500,000	2,500,000
Wastewater Fund						
Undesignated Sewer Basin Rehabilitation\$	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
Subtotal, Wastewater Fund \$	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
Wastewater Revenue Bonds						
Undesignated Sewer Basin Rehabilitation\$	4,000,000	0	0	4,000,000	0	8,000,000
Subtotal, Wastewater Revenue Bond \$	4,000,000	0	0	4,000,000	0	8,000,000
Greenville Zoo Fund						
Zoo Capital Projects \$	854,300	0	0	0	0	854,300
IT - Replace Network Hardware (NEW)	150,000	0	0	0	0	150,000
Subtotal, Greenville Zoo Fund \$	1,004,300	0	0	0	0	1,004,300
TOTAL, ALL FUNDING SOURCES \$	57,358,530	24,944,158	24,021,733	24,790,191	20,879,126	151,993,738



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FUND SUMMARIES





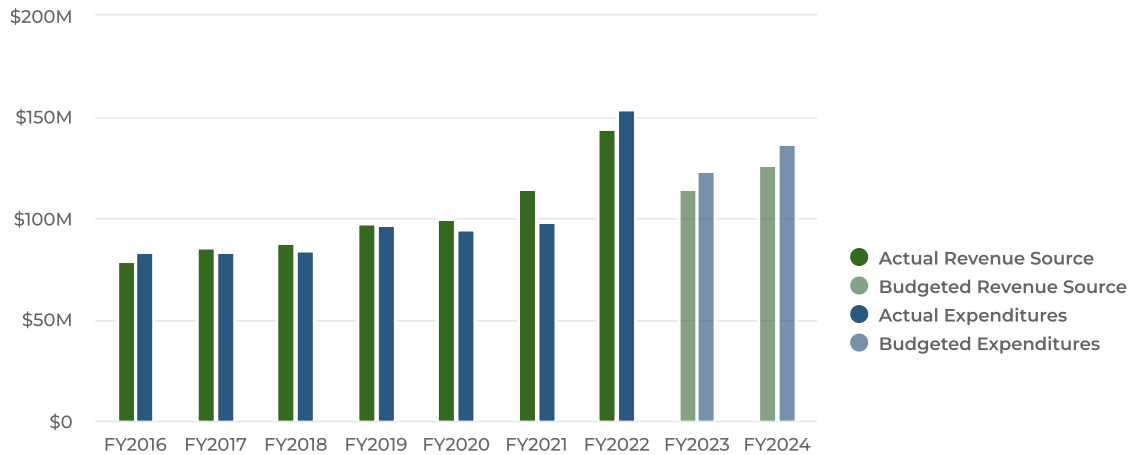
General Fund

The General Fund is used to account for all revenues and expenditures applicable to general operations of the City and is used to record all financial transactions not required to be accounted for in other funds.

The General Fund accounts for the revenues and expenditures necessary to carry out basic governmental activities of the City such as police protection, fire protection, recreation, and legal and administrative services. Appropriations are made from the fund annually.

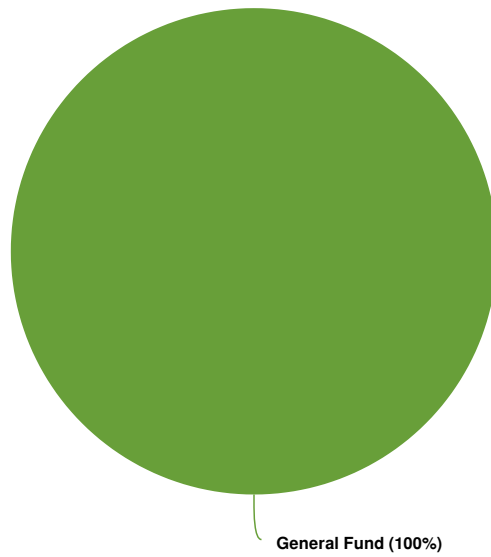
Summary

The total General Fund revenue estimate is \$126,922,231, which is an increase of \$11,758,127 or 10.2% from the FY 2022-23 Adopted Budget. The expenditure estimate is \$136,808,376, which is an increase of \$12,906,150 or 10.4% from the FY 2022-23 Adopted Budget. Please reference the "Departments" section for specific information on expenditure budget changes for FY 2023-24.

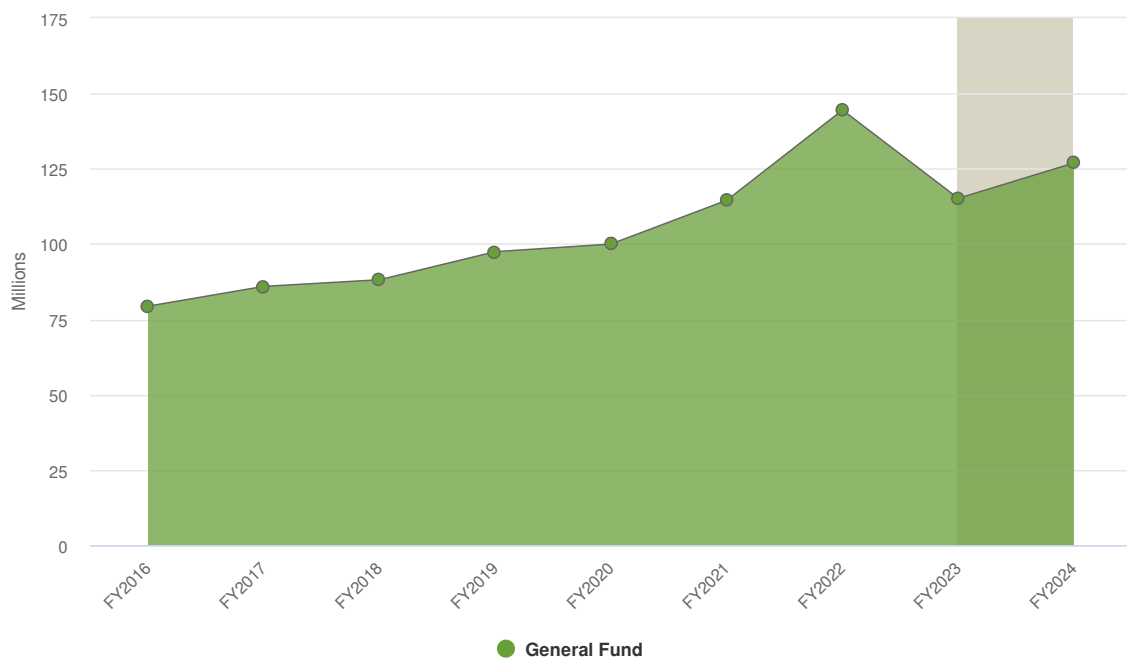


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund

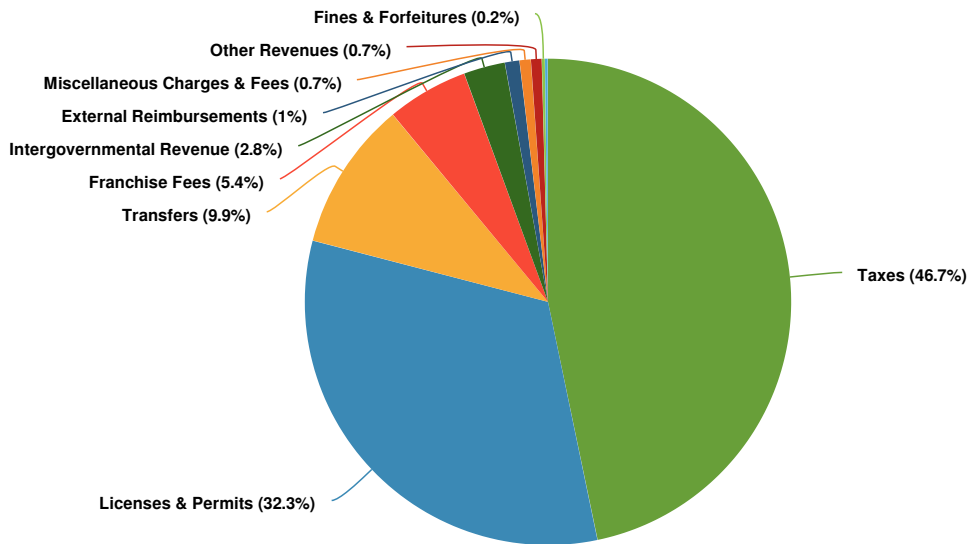


Grey background indicates budgeted figures.

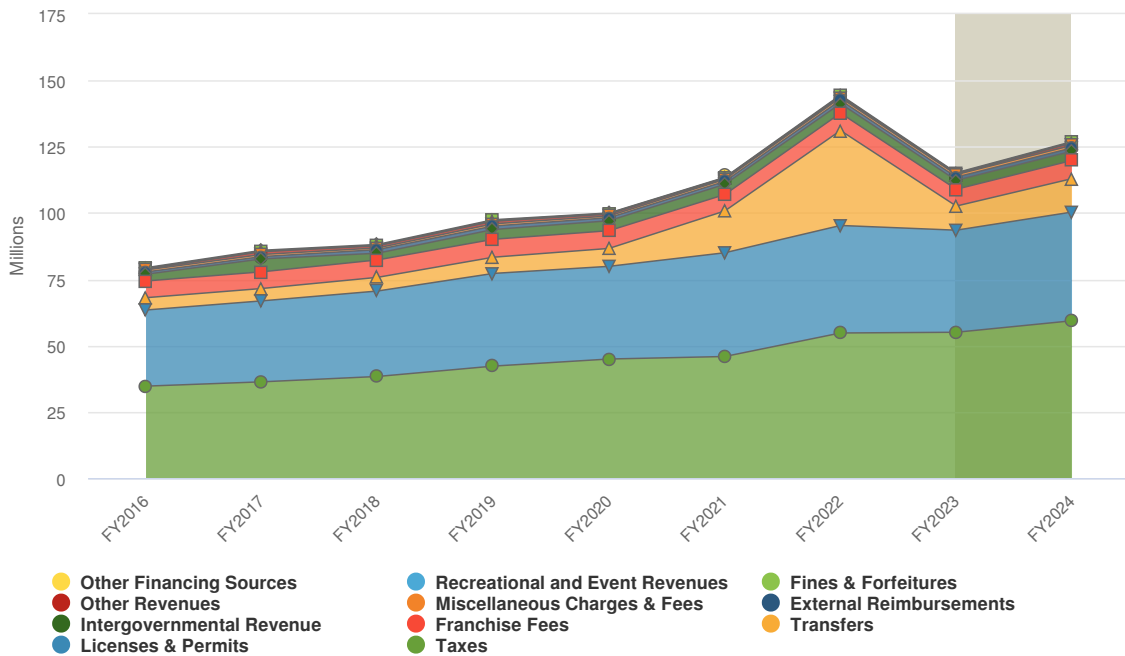
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
General Fund						
Taxes	\$45,839,150	\$54,717,047	\$54,986,660	\$59,324,007	\$4,337,347	7.9%
Franchise Fees	\$6,204,150	\$6,575,292	\$6,340,107	\$6,865,876	\$525,769	8.3%
Licenses & Permits	\$39,144,199	\$40,563,741	\$38,512,348	\$41,021,429	\$2,509,081	6.5%
Fines & Forfeitures	\$200,463	\$275,206	\$217,602	\$258,254	\$40,652	18.7%
Intergovernmental Revenue	\$3,855,006	\$3,590,037	\$3,362,884	\$3,497,280	\$134,396	4%
Other Revenues	\$375,785	\$448,852	\$213,363	\$913,136	\$699,773	328%
External Reimbursements	\$1,073,154	\$1,275,369	\$1,216,748	\$1,234,898	\$18,150	1.5%
Recreational and Event Revenues	\$171,012	\$287,105	\$268,107	\$258,139	-\$9,968	-3.7%
Miscellaneous Charges & Fees	\$794,264	\$943,516	\$942,530	\$944,529	\$1,999	0.2%
Other Financing Sources	\$1,102,000	\$0	\$0	\$0	\$0	0%
Transfers	\$15,763,326	\$35,816,838	\$9,103,755	\$12,604,683	\$3,500,928	38.5%
Total General Fund:	\$114,522,509	\$144,493,004	\$115,164,104	\$126,922,231	\$11,758,127	10.2%

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Taxes						
Residential (88)	\$12,397,740	\$13,403,568	\$13,992,090	\$15,173,514	\$1,181,424	8.4%
Commercial (77)	\$21,082,094	\$22,091,730	\$23,132,328	\$24,418,000	\$1,285,672	5.6%
Mobile Homes (65,66)	\$95	\$8	\$9	\$9	\$0	0%
Homestead Exemption Prog.	\$580,281	\$578,604	\$612,822	\$642,675	\$29,853	4.9%
Mfg Real Property (99)	\$140,866	\$97,448	\$146,501	\$208,000	\$61,499	42%
Boats (10)	\$7,687	\$5,114	\$7,838	\$6,479	-\$1,359	-17.3%
Aircraft (11)	\$30,183	\$28,866	\$45,833	\$34,485	-\$11,348	-24.8%
Furn/Fix W/O Penalty (15)	\$1,881,906	\$1,670,039	\$1,727,590	\$1,805,400	\$77,810	4.5%
Rail/Pipelines (07)	\$181,103	\$229,237	\$238,840	\$238,840	\$0	0%
Mfg Personal Prop (13)	\$78,230	\$80,585	\$84,803	\$84,803	\$0	0%
Utilities (16)	\$1,872,247	\$1,815,198	\$1,938,762	\$1,881,000	-\$57,762	-3%
Est Furn/Fixtures (18)	\$77,694	\$71,941	\$80,800	\$73,730	-\$7,070	-8.7%
Utility FILO (70)	\$575,911	\$528,553	\$590,772	\$590,772	\$0	0%
Non Neg FILOS (12,71,91)	\$603,154	\$593,765	\$627,280	\$312,000	-\$315,280	-50.3%
Heavy Equip Rental	\$228,021	\$0	\$0	\$0	\$0	0%
Automobiles	\$4,340,235	\$5,994,965	\$5,116,051	\$5,837,597	\$721,546	14.1%
Automobiles - Viola	\$34,279	\$33,387	\$0	\$0	\$0	0%
Tax Penalties	\$217,012	\$247,493	\$163,200	\$222,744	\$59,544	36.5%
Tax Penalties - Viola	\$3,265	\$2,339	\$0	\$0	\$0	0%
Delinquents	\$1,264,371	\$1,368,457	\$408,000	\$1,300,034	\$892,034	218.6%
Delinquents - Viola	\$19,018	\$16,329	\$0	\$0	\$0	0%
Py Adjustments	\$2,418	\$0	\$0	\$0	\$0	0%
Delinquents/FILOS	\$10	\$9,663	\$0	\$0	\$0	0%
Viola All Other Taxes	\$221,329	\$418,170	\$418,000	\$494,675	\$76,675	18.3%
CBD All Other Taxes	\$0	\$3,383,233	\$3,520,466	\$3,789,000	\$268,534	7.6%
Westend All Other Taxes	\$0	\$2,048,354	\$2,134,675	\$2,210,250	\$75,575	3.5%
Total Taxes:	\$45,839,150	\$54,717,047	\$54,986,660	\$59,324,007	\$4,337,347	7.9%
Franchise Fees						
Duke Power	\$4,482,686	\$4,614,597	\$4,584,103	\$4,845,327	\$261,224	5.7%
Piedmont Gas	\$772,398	\$1,047,479	\$761,606	\$1,152,227	\$390,621	51.3%
Cable Tv	\$692,370	\$677,569	\$719,292	\$643,691	-\$75,601	-10.5%
At&T Video Service	\$206,051	\$158,319	\$236,695	\$134,571	-\$102,124	-43.1%
Transportation Network	\$45,645	\$77,328	\$33,411	\$85,060	\$51,649	154.6%
Small Cell	\$5,000	\$0	\$5,000	\$5,000	\$0	0%
Total Franchise Fees:	\$6,204,150	\$6,575,292	\$6,340,107	\$6,865,876	\$525,769	8.3%
Licenses & Permits						
Telecommunication Company	\$582,198	\$528,469	\$574,000	\$528,469	-\$45,531	-7.9%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Insurance Companies	\$17,215,484	\$16,966,843	\$15,206,742	\$17,000,000	\$1,793,258	11.8%
Business Lic Audit-Assess	\$3,780	\$2,391	\$0	\$0	\$0	0%
Go Out Of Business Sale	\$5	\$0	\$0	\$0	\$0	0%
Business Lic-Retail	\$4,447,129	\$80,580	\$0	\$0	\$0	0%
Business Lic-Wholesale	\$1,241,364	\$3,791	\$0	\$0	\$0	0%
Business Lic-Service	\$4,538,442	\$101,529	\$0	\$0	\$0	0%
Bus Lic-Hotels/Amusements	\$949,078	\$28,034	\$0	\$0	\$0	0%
Business Lic-Professional	\$2,393,109	\$25,046	\$0	\$0	\$0	0%
Bus Lic-Restaurants/Bars	\$240,892	\$1,173	\$0	\$0	\$0	0%
Bus Lic-Finance Company	\$241,900	\$6,341	\$0	\$0	\$0	0%
Business Lic-Contractor	\$2,776,320	\$2,908,124	\$2,959,558	\$2,980,827	\$21,269	0.7%
Business Lic-Media	\$126,914	\$0	\$0	\$0	\$0	0%
Business Lic-Railroad	\$4,000	\$4,000	\$0	\$0	\$0	0%
Business Lic-Exhibitions	\$8,423	\$0	\$0	\$0	\$0	0%
Bus Lic-Commercial Prop	\$454,274	\$688	\$0	\$0	\$0	0%
Bus Lic - Office Maintain	\$194,821	\$11,213	\$0	\$0	\$0	0%
High Technology Growth	\$125,874	\$135	\$0	\$0	\$0	0%
Prior Yr B/License Fees	\$159,735	\$110,723	\$167,491	\$116,100	-\$51,391	-30.7%
Prior Yr B/Lic Penalties	\$79,380	\$54,070	\$83,235	\$56,696	-\$26,539	-31.9%
Bus Licenses Penalties	\$376,264	\$241,960	\$141,925	\$141,925	\$0	0%
Group Event Licenses	\$4,875	\$10,615	\$5,112	\$11,130	\$6,018	117.7%
Coin Amusement Lic	\$3,563	\$7,802	\$3,735	\$8,180	\$4,445	119%
Building Permits	\$2,097,575	\$2,094,992	\$1,948,228	\$1,837,727	-\$110,501	-5.7%
Plumbing Permits	\$301,030	\$271,433	\$341,729	\$252,107	-\$89,622	-26.2%
Electrical Permits	\$195,513	\$166,321	\$171,504	\$163,061	-\$8,443	-4.9%
Heating Permits	\$195,953	\$179,243	\$232,557	\$184,979	-\$47,578	-20.5%
Occupancy Permits	\$28,430	\$32,450	\$32,274	\$38,512	\$6,238	19.3%
Sign Permits	\$42,350	\$37,045	\$39,335	\$34,407	-\$4,928	-12.5%
Street Cut Permits	\$52,610	\$46,412	\$57,008	\$35,923	-\$21,085	-37%
Encroachment Permits	\$12,275	\$15,630	\$13,073	\$9,501	-\$3,572	-27.3%
Blasting Permits	\$1,400	\$1,750	\$1,491	\$1,864	\$373	25%
Misc Fire Permits	\$7,050	\$10,005	\$7,508	\$10,656	\$3,148	41.9%
Sprinkler Alarm Permits	\$38,349	\$30,400	\$40,843	\$32,377	-\$8,466	-20.7%
Special Metals Permits	\$500	\$350	\$533	\$373	-\$160	-30%
Air Rights	\$950	\$300	\$1,012	\$320	-\$692	-68.4%
Miscellaneous Permits	\$440	\$440	\$469	\$469	\$0	0%
Taxi Driver Licenses	\$1,950	\$650	\$2,077	\$692	-\$1,385	-66.7%
BL RATE 01	\$0	\$5,040,961	\$4,846,274	\$5,270,326	\$424,052	8.8%
BL RATE 02	\$0	\$247,508	\$411,848	\$214,589	-\$197,259	-47.9%
BL RATE 03	\$0	\$598,835	\$317,066	\$732,974	\$415,908	131.2%
BL RATE 04	\$0	\$2,750,790	\$2,837,951	\$2,918,038	\$80,087	2.8%
BL RATE 05	\$0	\$3,389,396	\$3,434,900	\$3,630,043	\$195,143	5.7%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
BL RATE 07	\$0	\$2,109,917	\$2,170,656	\$2,259,721	\$89,065	4.1%
BL RATE 09	\$0	\$2,435,803	\$2,462,214	\$2,608,745	\$146,531	6%
5G Small Cell Tower Perm	\$0	\$16,500	\$0	\$17,573	\$17,573	N/A
Econ Incentives	\$0	-\$6,919	\$0	-\$76,875	-\$76,875	N/A
Total Licenses & Permits:	\$39,144,199	\$40,563,741	\$38,512,348	\$41,021,429	\$2,509,081	6.5%
Fines & Forfeitures						
Court Fines	\$198,441	\$270,485	\$214,634	\$253,174	\$38,540	18%
Miscellaneous	\$2,022	\$4,721	\$2,968	\$5,080	\$2,112	71.2%
Total Fines & Forfeitures:	\$200,463	\$275,206	\$217,602	\$258,254	\$40,652	18.7%
Intergovernmental Revenue						
State-Merchant Inventory	\$1,070,808	\$642,578	\$1,000,000	\$1,000,000	\$0	0%
State Rev-Aid To Subdiv	\$1,411,389	\$1,602,213	\$1,599,103	\$1,732,793	\$133,690	8.4%
SC Criminal Justice Acad	\$4,200	\$2,450	\$0	\$0	\$0	0%
State-Fema	\$0	\$185	\$0	\$0	\$0	0%
United Way	\$10,967	\$19,999	\$17,647	\$18,353	\$706	4%
County Road Improvements	\$324,283	\$304,299	\$321,113	\$321,113	\$0	0%
County Recreation Dist	\$608,339	\$593,293	\$0	\$0	\$0	0%
Grvl Health Authority	\$425,021	\$425,021	\$425,021	\$425,021	\$0	0%
Total Intergovernmental Revenue:	\$3,855,006	\$3,590,037	\$3,362,884	\$3,497,280	\$134,396	4%
Other Revenues						
Int Earnings-Pooled	\$42,271	\$122,349	\$47,292	\$715,740	\$668,448	1,413.4%
Interest Subsidy Qe Bond	\$6,560	\$5,634	\$6,927	\$6,927	\$0	0%
Contributions/Other	\$0	\$50,000	\$0	\$0	\$0	0%
Rental City Hall Roof	\$28,845	\$25,145	\$27,731	\$28,840	\$1,109	4%
Rental At&T Pcs Tower	\$73,076	\$65,394	\$69,437	\$72,214	\$2,777	4%
Passerelle Bistro	\$31,464	\$31,982	\$32,615	\$33,920	\$1,305	4%
Rental Sears Rec Ctr	-\$210	\$0	\$0	\$0	\$0	0%
Rental Miscellaneous	\$2,000	\$16,093	\$3,361	\$3,495	\$134	4%
Renntal Miscellaneous	\$0	\$300	\$0	\$0	\$0	0%
Sales Equipment Surplus	\$191,778	\$131,956	\$26,000	\$52,000	\$26,000	100%
Total Other Revenues:	\$375,785	\$448,852	\$213,363	\$913,136	\$699,773	328%
External Reimbursements						
State Gen Appropriation	\$265,514	\$271,146	\$280,663	\$280,663	\$0	0%
Emergency Preparedness	\$6,815	\$5,156	\$5,953	\$6,191	\$238	4%
Vacant Lot Clearing	\$3,170	\$5,808	\$2,190	\$2,278	\$88	4%
Event Permit Reimb	\$56,375	\$258,876	\$255,000	\$255,000	\$0	0%
State Traffic Div	\$326,525	\$264,946	\$226,366	\$226,366	\$0	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Sp Assessment Reimb	\$0	\$0	\$1,000	\$1,000	\$0	0%
School Resource Officers	\$347,726	\$376,704	\$365,252	\$379,862	\$14,610	4%
Police Ot & Fuel Reimbsmt	\$51,214	\$62,446	\$51,512	\$53,572	\$2,060	4%
Demolitions	\$0	\$20,654	\$6,512	\$6,772	\$260	4%
Traffic Eng-Signals	\$2,279	\$0	\$2,394	\$2,490	\$96	4%
Fire Code Violations	\$2,600	\$900	\$4,150	\$4,316	\$166	4%
Miscellaneous	\$10,786	\$6,629	\$15,756	\$16,388	\$632	4%
Employee Cell Phone Reimb	\$150	\$2,105	\$0	\$0	\$0	0%
Total External Reimbursements:	\$1,073,154	\$1,275,369	\$1,216,748	\$1,234,898	\$18,150	1.5%
Recreational and Event Revenues						
Sears Afterschool	\$63	\$17,968	\$17,160	\$17,160	\$0	0%
DH-Afterschool Prg	\$0	\$6,705	\$6,298	\$6,362	\$64	1%
Nt-Afterschool Prg	\$0	\$2,535	\$2,600	\$2,245	-\$355	-13.7%
WG-Afterschool Prg	\$0	\$7,715	\$7,800	\$3,538	-\$4,262	-54.6%
Comm Ctr - Rentals	\$538	\$3,653	\$3,380	\$5,209	\$1,829	54.1%
Sears Summer Camp	\$10,140	\$14,150	\$12,480	\$4,735	-\$7,745	-62.1%
DH-Summer Camp	\$13,790	\$9,949	\$3,120	\$3,120	\$0	0%
Nt-Summer Camp	\$1,330	\$8,205	\$2,288	\$2,917	\$629	27.5%
WG-Summer Camp	\$50	\$9,830	\$3,640	\$3,512	-\$128	-3.5%
Comm Ctr-Other Prgs	-\$15	\$1,145	\$1,560	\$1,560	\$0	0%
Athletics Adult Softball	\$19,300	\$0	\$0	\$0	\$0	0%
Rec Fees-Contracts	\$9,806	\$44,757	\$70,000	\$70,000	\$0	0%
Rec-Shelter Rentals	\$60,950	\$72,935	\$35,000	\$35,000	\$0	0%
Special Event Permits	\$9,300	\$20,475	\$25,000	\$25,000	\$0	0%
Rec-Falls Park Rentals	\$16,378	\$11,750	\$17,950	\$17,950	\$0	0%
Special Event Wristbands	\$2,802	\$43,726	\$51,039	\$51,039	\$0	0%
General Rec Programs	\$8,112	\$928	\$1,040	\$1,040	\$0	0%
Athletics Youth Soccer	\$10,245	-\$85	\$0	\$0	\$0	0%
Athletics Youth Basketbl	\$3,845	\$0	\$0	\$0	\$0	0%
Other Athletic Prog	\$3,569	\$5,491	\$6,240	\$6,240	\$0	0%
Rec-Field/Court Rentals	\$810	\$5,226	\$1,512	\$1,512	\$0	0%
Cancer S Park Rentals	\$0	\$50	\$0	\$0	\$0	0%
Total Recreational and Event Revenues:	\$171,012	\$287,105	\$268,107	\$258,139	-\$9,968	-3.7%
Miscellaneous Charges & Fees						
Bldg Plan Review Fees	\$399,683	\$421,113	\$440,651	\$353,736	-\$86,915	-19.7%
Bldg Reinspection Fees	\$4,000	\$10,880	\$8,925	\$12,566	\$3,641	40.8%
Svc Charge-Nsf Checks	\$0	\$275	\$0	\$0	\$0	0%
Cemetery Fees	\$51,500	-\$3,750	\$37,853	\$0	-\$37,853	-100%

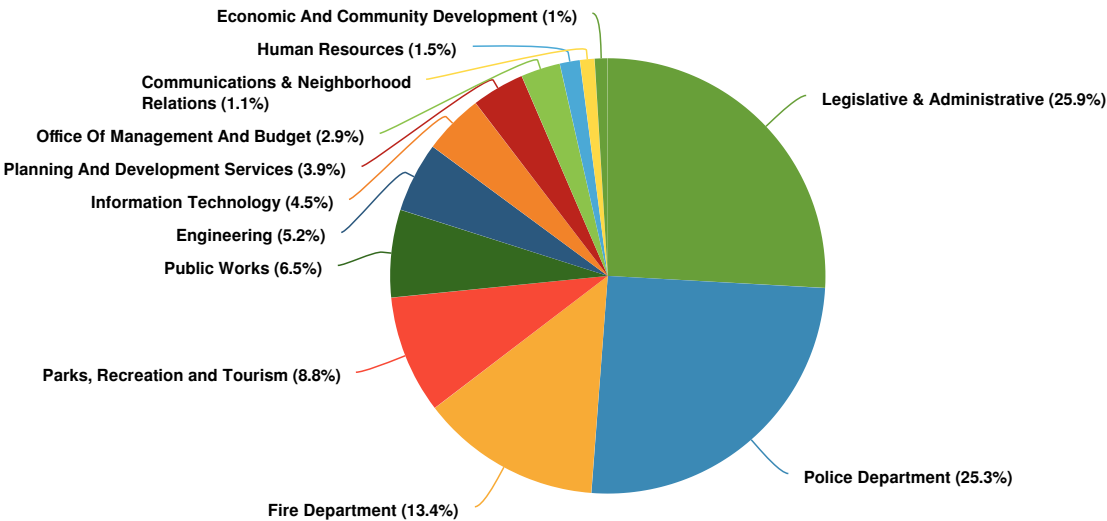


Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Street Abandonment Fee	\$300	\$600	\$331	\$331	\$0	0%
Rewa Admin Fee	\$77,935	\$51,625	\$57,282	\$43,365	-\$13,917	-24.3%
Planning Commission Fees	\$38,100	\$29,725	\$32,004	\$28,090	-\$3,914	-12.2%
BZA Fees	\$12,425	\$16,150	\$15,656	\$21,197	\$5,541	35.4%
DPC Fees	\$19,350	\$26,750	\$24,381	\$30,896	\$6,515	26.7%
Zoning Verification Ltrs	\$2,950	\$4,130	\$5,266	\$3,903	-\$1,363	-25.9%
Chargebacks	-\$832	-\$807	-\$918	-\$918	\$0	0%
Miscellaneous Chgs & Fees	\$13,733	\$100,775	\$43,260	\$108,988	\$65,728	151.9%
False Burglar Alarm	\$65,042	\$132,906	\$121,759	\$165,866	\$44,107	36.2%
Wrecker Service	\$10,000	\$15,000	\$15,000	\$15,450	\$450	3%
Cert Of Necessity-Taxicab	\$5,125	\$500	\$5,543	\$520	-\$5,023	-90.6%
Burglar Alarm Registratio	\$3,115	\$22,937	\$25,917	\$31,011	\$5,094	19.7%
Fire Protection Fees	\$80,883	\$91,399	\$92,530	\$104,560	\$12,030	13%
Code Enforcemt Violations	\$10,955	\$23,309	\$17,090	\$24,968	\$7,878	46.1%
Total Miscellaneous Charges & Fees:	\$794,264	\$943,516	\$942,530	\$944,529	\$1,999	0.2%
Other Financing Sources						
Lease Proceeds	\$1,102,000	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources:	\$1,102,000	\$0	\$0	\$0	\$0	0%
Transfers						
Stormwater Utility	\$475,716	\$564,196	\$619,817	\$993,078	\$373,261	60.2%
Wastewater Fund	\$400,830	\$543,109	\$455,943	\$513,184	\$57,241	12.6%
Hospitality Tax	\$4,194,738	\$5,510,892	\$6,732,224	\$9,637,711	\$2,905,487	43.2%
State Accommodation Tax	\$116,572	\$189,662	\$171,950	\$218,750	\$46,800	27.2%
Miscellaneous Grants	\$9,333,204	\$8,954,274	\$0	\$0	\$0	0%
Local Accommodation Tax	\$109,089	\$248,937	\$294,260	\$306,246	\$11,986	4.1%
Downtown Infrs. Tif	\$423,767	\$0	\$0	\$0	\$0	0%
Utility Underground Fund	\$44,646	\$36,525	\$32,604	\$34,465	\$1,861	5.7%
Parking Enterprise	\$664,764	\$769,243	\$796,957	\$901,249	\$104,292	13.1%
Public Facilities Corp	\$0	\$19,000,000	\$0	\$0	\$0	0%
Total Transfers:	\$15,763,326	\$35,816,838	\$9,103,755	\$12,604,683	\$3,500,928	38.5%
Total Revenue Source:	\$114,522,509	\$144,493,004	\$115,164,104	\$126,922,231	\$11,758,127	10.2%

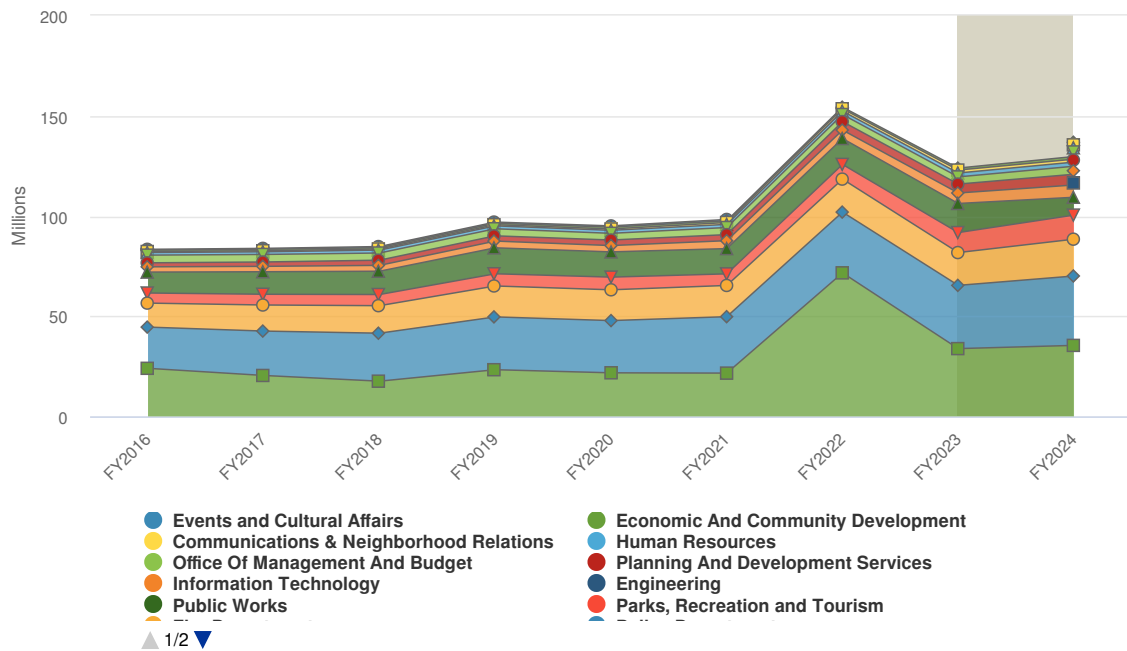
Expenditures by Function

Please reference the General Fund Department Summaries section for more information on the General Fund expenditure budget.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

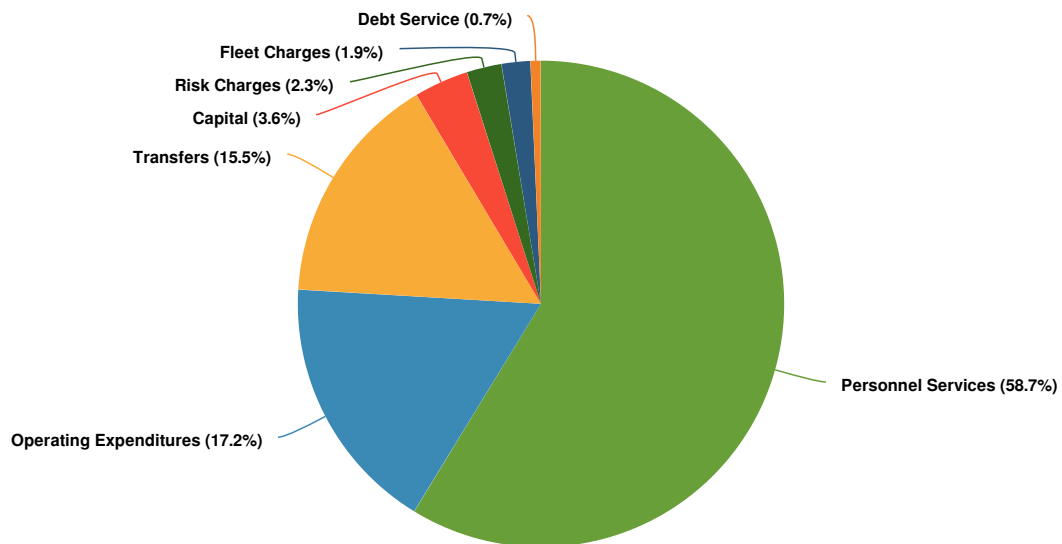


Grey background indicates budgeted figures.

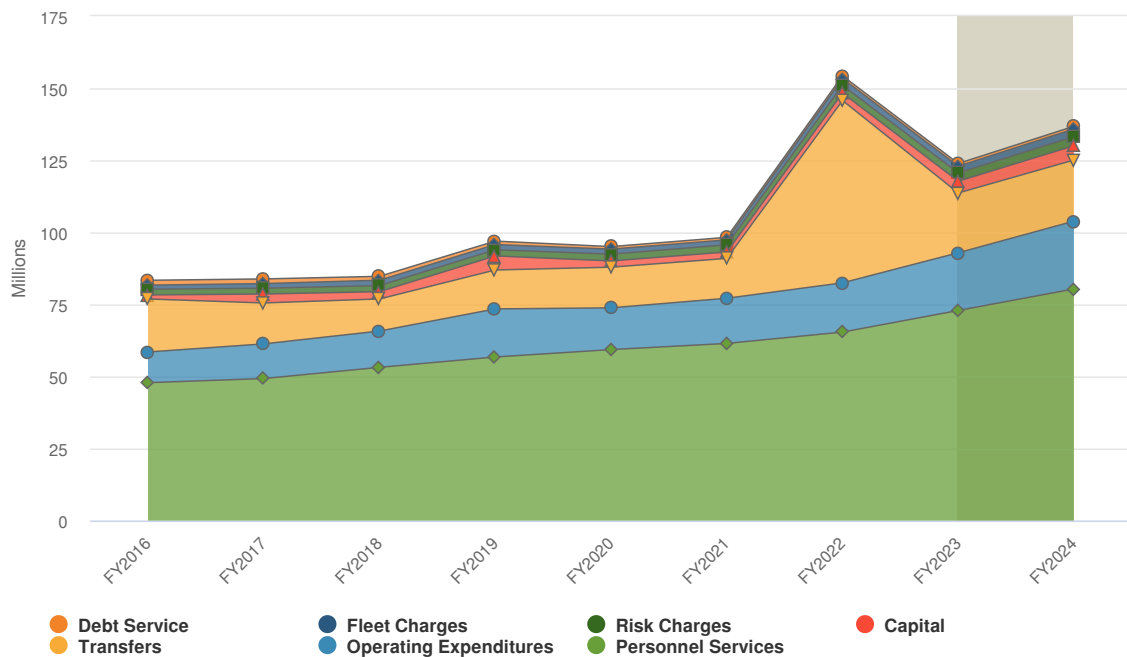
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)
Expenditures						
Legislative & Administrative	\$21,590,745	\$71,608,473	\$33,817,694	\$35,425,375	4.8%	\$1,607,681
Communications & Neighborhood Relations	\$948,180	\$1,206,385	\$1,464,657	\$1,473,037	0.6%	\$8,380
Events and Cultural Affairs	\$641,137	\$0	\$0	\$0	0%	\$0
Economic And Community Development	\$873,716	\$802,293	\$984,793	\$1,314,316	33.5%	\$329,523
Planning And Development Services	\$3,026,124	\$4,224,827	\$4,440,215	\$5,360,645	20.7%	\$920,430
Human Resources	\$1,557,816	\$1,665,657	\$1,946,034	\$2,058,775	5.8%	\$112,741
Office Of Management And Budget	\$3,548,356	\$3,533,248	\$3,589,703	\$4,003,071	11.5%	\$413,368
Information Technology	\$3,948,079	\$4,224,662	\$5,238,533	\$6,125,677	16.9%	\$887,144
Police Department	\$28,159,982	\$30,337,027	\$31,557,785	\$34,633,479	9.7%	\$3,075,694
Fire Department	\$15,584,983	\$16,453,724	\$16,371,324	\$18,363,847	12.2%	\$1,992,523
Public Works	\$12,606,126	\$12,911,369	\$14,513,048	\$8,898,794	-38.7%	-\$5,614,254
Engineering	\$0	\$0	\$0	\$7,132,332	N/A	\$7,132,332
Parks, Recreation and Tourism	\$5,784,487	\$7,339,913	\$9,978,440	\$12,019,028	20.4%	\$2,040,588
Total Expenditures:	\$98,269,731	\$154,307,578	\$123,902,226	\$136,808,376	10.4%	\$12,906,150

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

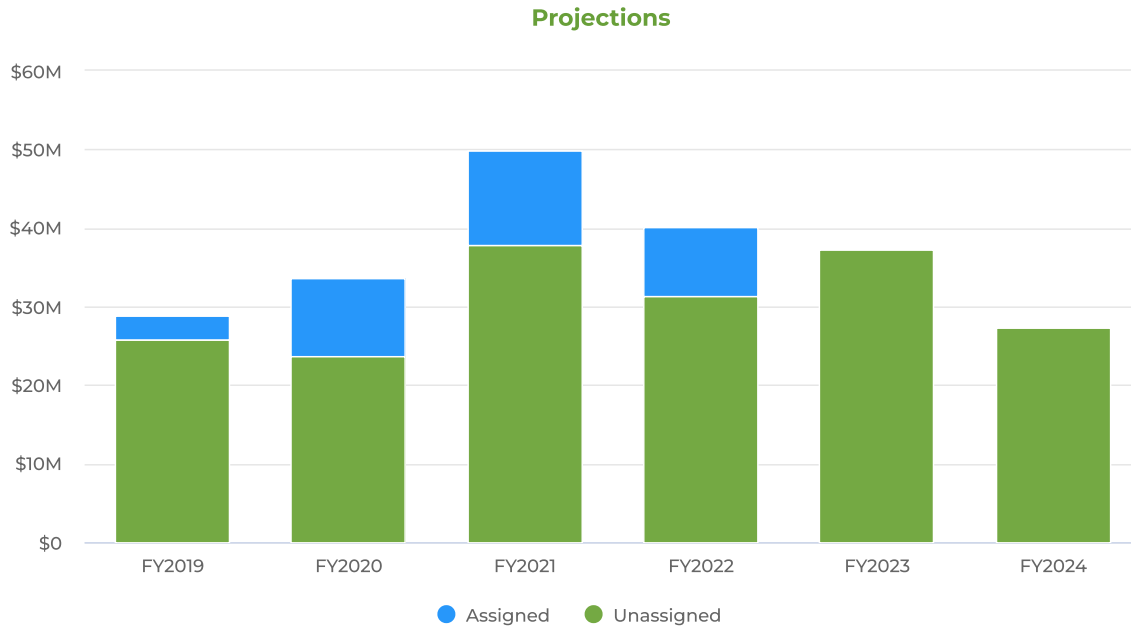
Please note, in addition to the debt shown under Debt Service, a portion of the Transfers amount relates to debt payments in the name of Greenville Public Facilities Corporation. Please see the breakdown for non-departmental transfers under Legislative and Administrative in the Departments section.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$61,454,959	\$65,400,050	\$72,892,432	\$80,365,975	\$7,473,543	10.3%
Operating Expenditures	\$15,673,447	\$17,084,197	\$20,019,467	\$23,530,000	\$3,510,533	17.5%
Fleet Charges	\$1,708,888	\$2,347,988	\$2,339,114	\$2,616,848	\$277,734	11.9%
Risk Charges	\$2,495,788	\$2,676,626	\$2,862,996	\$3,178,321	\$315,325	11%
Capital	\$2,224,279	\$2,584,708	\$4,088,500	\$4,963,500	\$875,000	21.4%
Debt Service	\$887,655	\$947,805	\$945,505	\$948,147	\$2,642	0.3%
Transfers	\$13,824,714	\$63,266,204	\$20,754,212	\$21,205,585	\$451,373	2.2%
Total Expense Objects:	\$98,269,731	\$154,307,578	\$123,902,226	\$136,808,376	\$12,906,150	10.4%

Fund Balance

The ending fund balance numbers shown for FY 2023 and FY 2024 are based on projected FY 2023 revenues and expenditures and FY 2024 budgeted revenues and expenditures. The assigned amounts in FY 2019, FY 2020, FY 2021 and FY 2022 represent amounts reserved for encumbrance roll forwards.

The General Fund is budgeted to utilize \$9,886,145 in fund balance for one-time capital items in FY 2024 which represents a -26.6% reduction in fund balance.



FY 2023 ending fund balance is based on projected FY 2023 Revenues and Expenditures.

	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Unassigned	\$37,921,043	\$31,400,532	\$37,231,419	\$27,345,274	-26.6%	\$-9,886,145
Assigned	\$12,032,185	\$8,738,122	\$0	\$0	0%	\$0
Total Fund Balance:	\$49,953,228	\$40,138,654	\$37,231,419	\$27,345,274	-26.6%	\$-9,886,145

Five Year Forecast

FIVE-YEAR FINANCIAL FORECAST GENERAL FUND BALANCE

	Actual FY 21-22	Forecast FY 22-23	Budget FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Beginning Fund Balance	\$ 49,953,228	40,138,654	37,231,419	27,345,274	27,475,749	27,603,961	29,915,077
Sources of Fund Balance							
Revenues Excluding Fund							
Balances Appropriated	\$ 108,676,166	110,501,872	114,317,548	117,619,824	121,764,914	126,078,648	130,685,739
Debt Proceeds	0	0	0	1,312,766	0	0	0
Transfers-In	35,816,838	9,084,507	12,604,683	13,117,883	13,652,061	14,208,080	14,786,836
Total Sources of Fund Balance	\$ 144,493,004	119,586,379	126,922,231	132,050,473	135,416,976	140,286,728	145,472,575
Uses of Fund Balance							
Expenditures	\$ 154,307,578	122,493,615	136,808,376	131,919,998	135,288,764	137,975,612	143,316,830
Total Uses of Fund Balance	\$ 154,307,578	122,493,615	136,808,376	131,919,998	135,288,764	137,975,612	143,316,830
Revenues Over(Under) Expenses	\$ (9,814,574)	(2,907,236)	(9,886,145)	130,475	128,212	2,311,116	2,155,744
Ending Fund Balance	\$ 40,138,654	37,231,419	27,345,274	27,475,749	27,603,961	29,915,077	32,070,821
20% Expenditures Goal	\$ 24,780,445	27,361,675	26,384,000	27,057,753	27,595,122	28,663,366	29,523,267



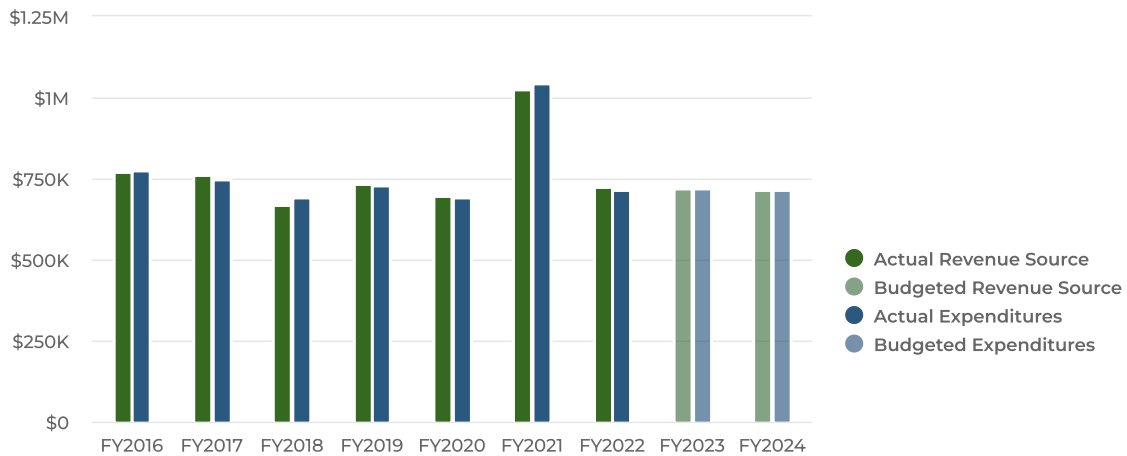


Community Development

The Community Development Fund is a special revenue fund used to record the receipt and expenditure of Community Development Block Grant (CDBG) monies. The Community Development program strives to upgrade the living conditions of low and moderate-income persons in targeted areas within the City of Greenville. A number of projects are funded by CDBG monies, including low-interest rehabilitation loans, new home ownership, housing assistance programs, and the offering of financial and administrative support to various public improvements and human service projects.

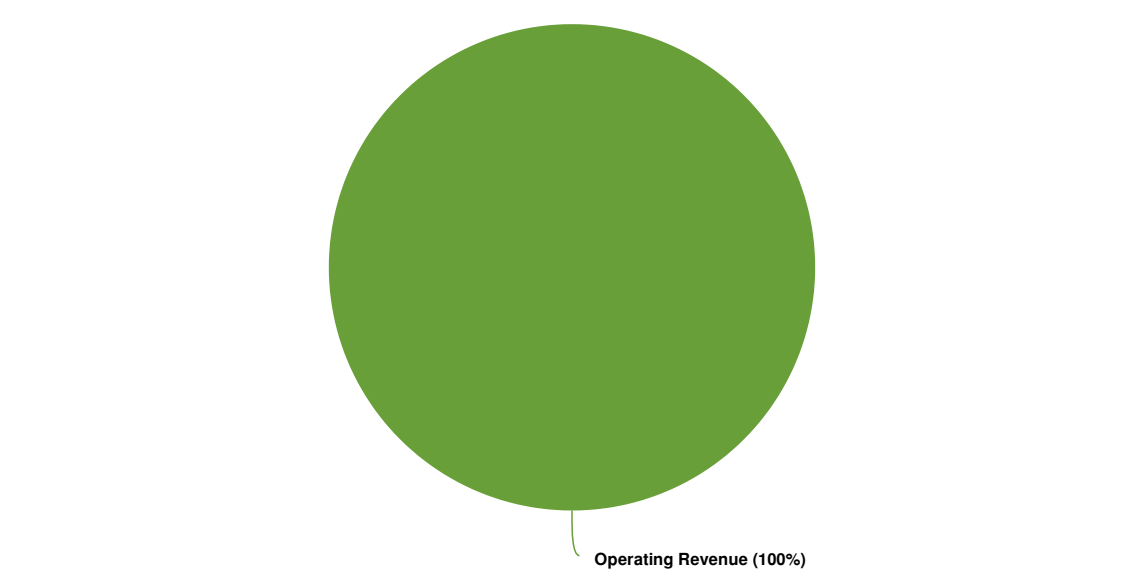
Summary

The City of Greenville is projecting \$718,797 of revenue in FY2024, which represents an 0.6% decrease from the prior year. Budgeted expenditures are projected to decrease by 0.6% or \$4,314 to \$718,797 in FY2024.

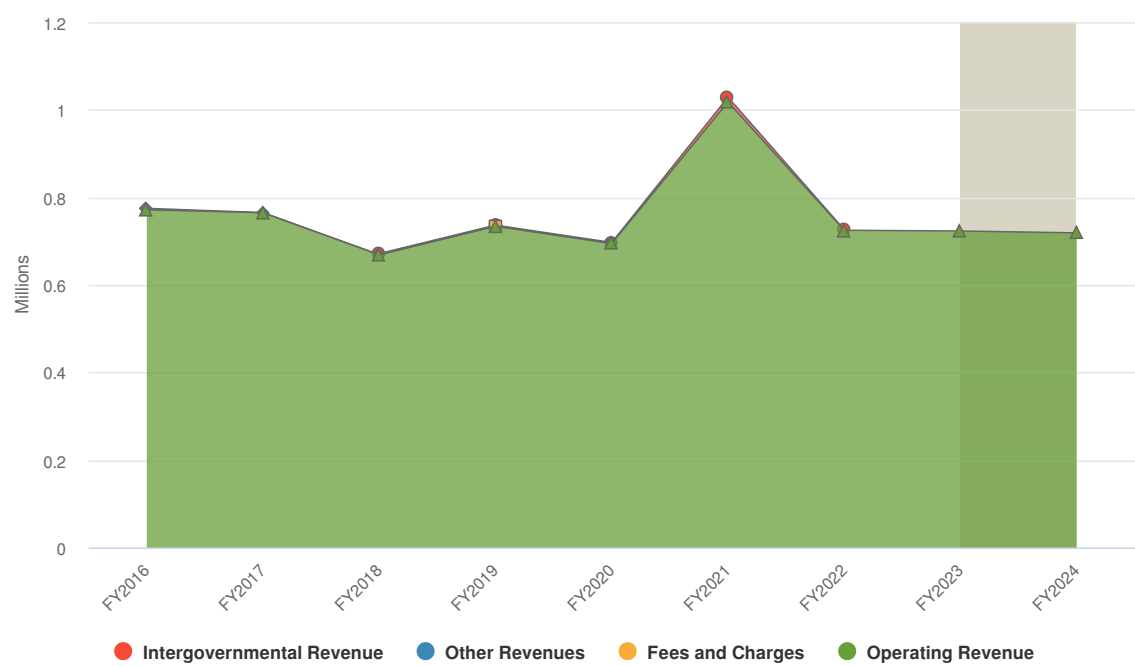


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

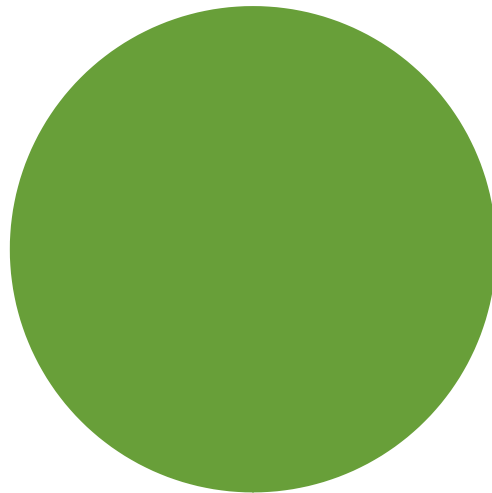


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)
Revenue Source						
Operating Revenue						
CDBG Entitlement	\$1,017,462	\$724,763	\$723,111	\$718,797	-0.6%	-\$4,314
Total Operating Revenue:	\$1,017,462	\$724,763	\$723,111	\$718,797	-0.6%	-\$4,314
Intergovernmental Revenue						
State Gen Appropriation	\$11,200	\$1,286	\$0	\$0	0%	\$0
Total Intergovernmental Revenue:	\$11,200	\$1,286	\$0	\$0	0%	\$0
Total Revenue Source:	\$1,028,662	\$726,050	\$723,111	\$718,797	-0.6%	-\$4,314

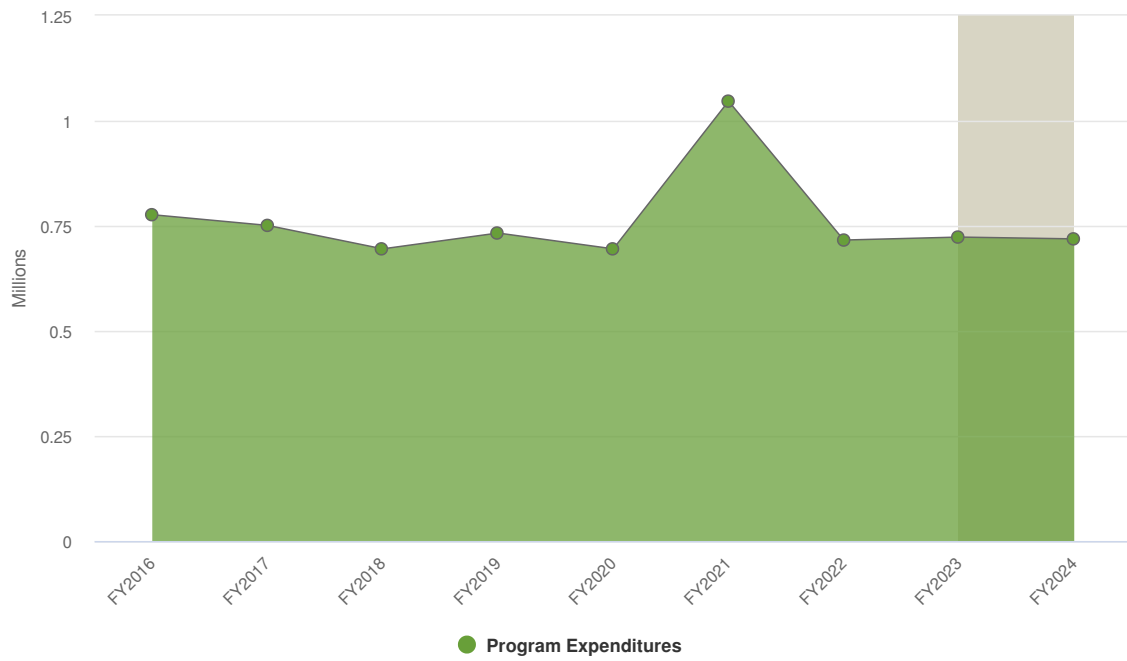
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Program Expenditures (100%)

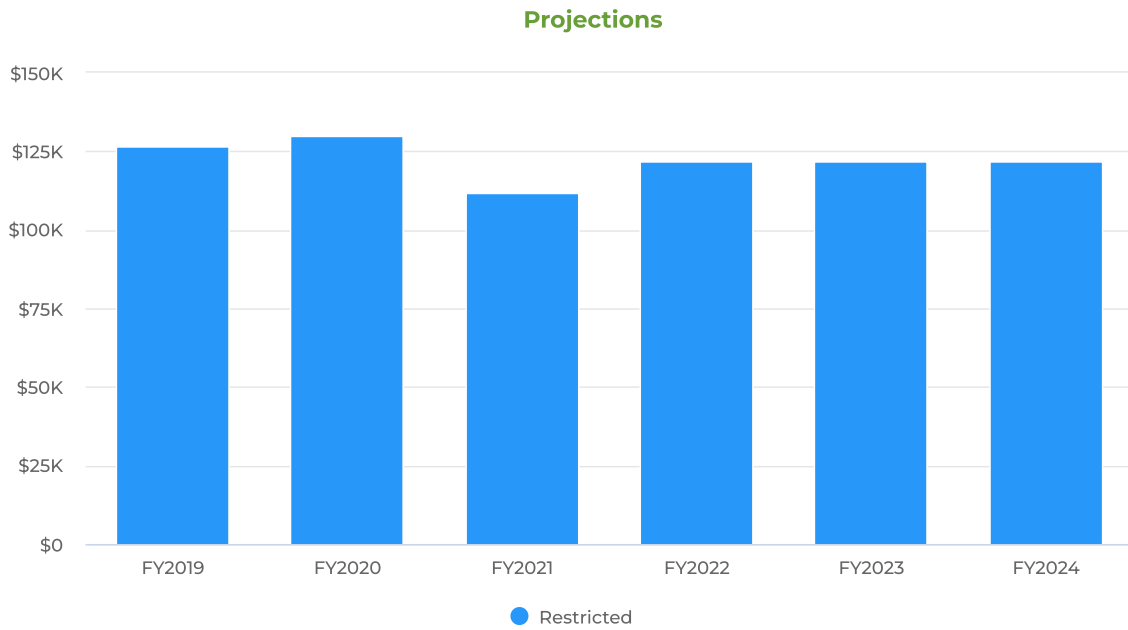
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Program Expenditures						
Community Development	\$1,046,495	\$715,990	\$723,111	\$718,797	-0.6%	-\$4,314
Total Program Expenditures:	\$1,046,495	\$715,990	\$723,111	\$718,797	-0.6%	-\$4,314
Total Expense Objects:	\$1,046,495	\$715,990	\$723,111	\$718,797	-0.6%	-\$4,314

Fund Balance



	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Restricted	\$111,947	\$122,006	\$122,006	\$122,006	0%	\$0
Total Fund Balance:	\$111,947	\$122,006	\$122,006	\$122,006	0%	\$0

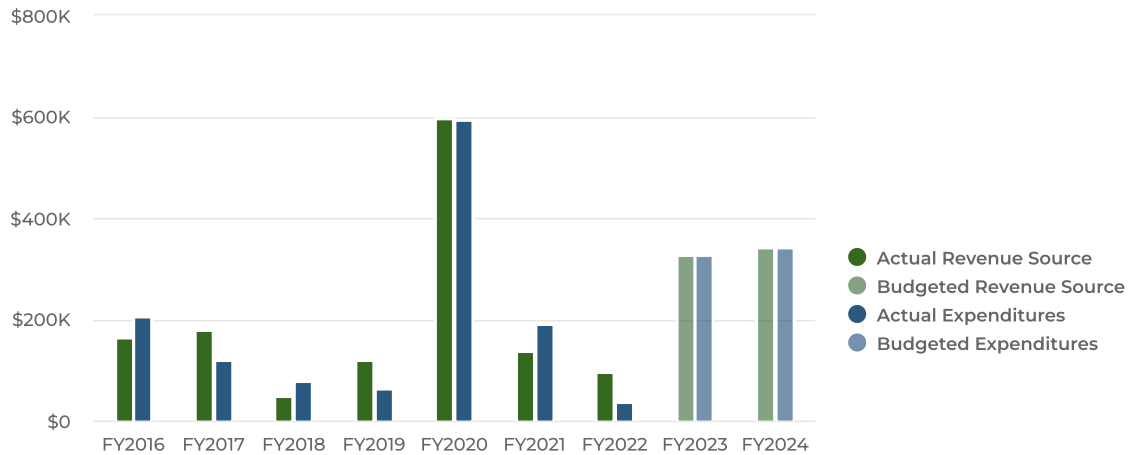


HOME Program

The HOME Program Fund is used to record receipts and expenditures related to the HOME Program grant. This program is aimed at expanding the supply of decent affordable housing for low-income residents in the Community Development target areas.

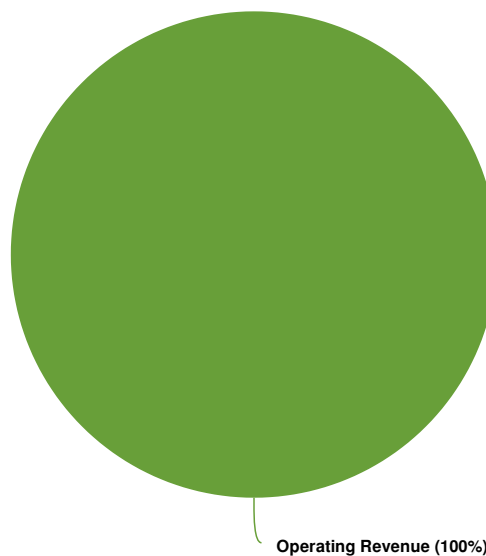
Summary

The City of Greenville is projecting \$344,626 of revenue in FY2024, which represents a 4.6% increase from the prior year. Budgeted expenditures are projected to increase by 4.6% or \$15,164 to \$344,626 in FY2024.

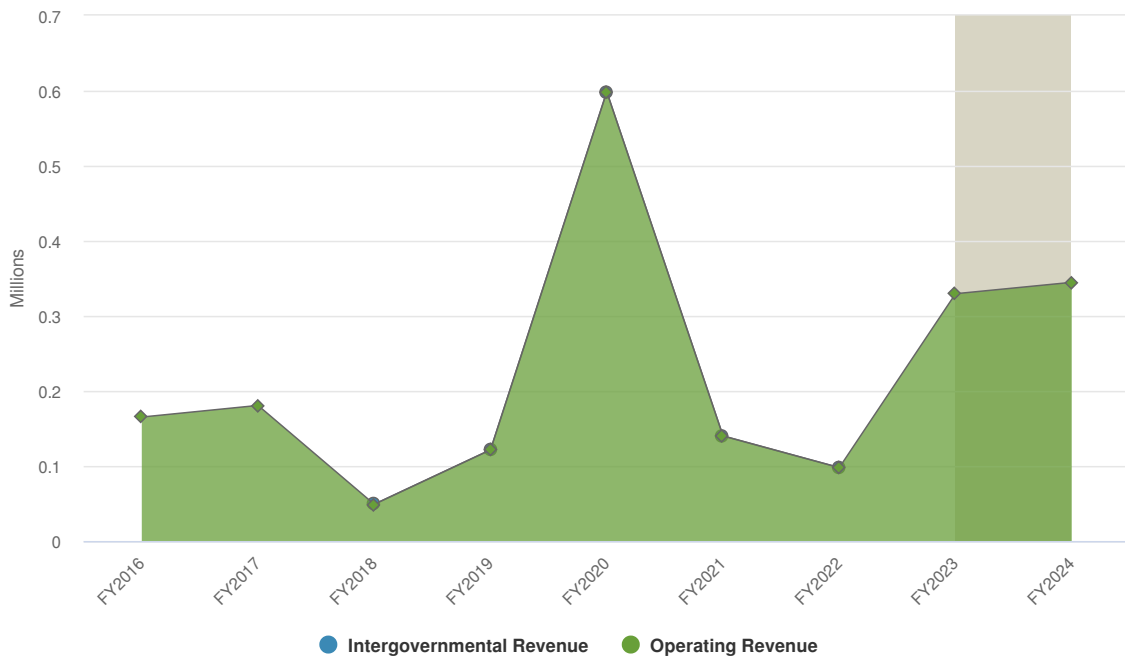


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

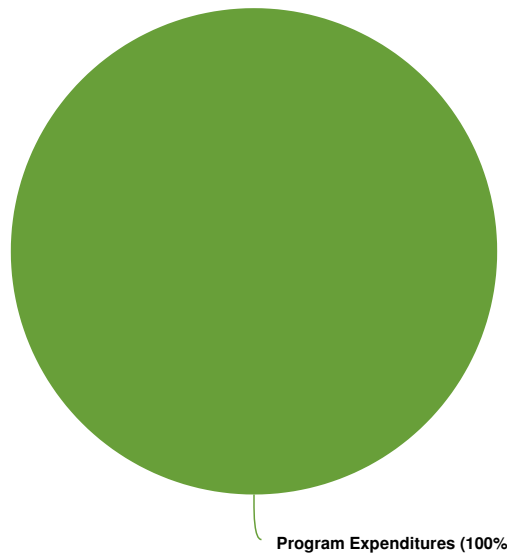


Grey background indicates budgeted figures.

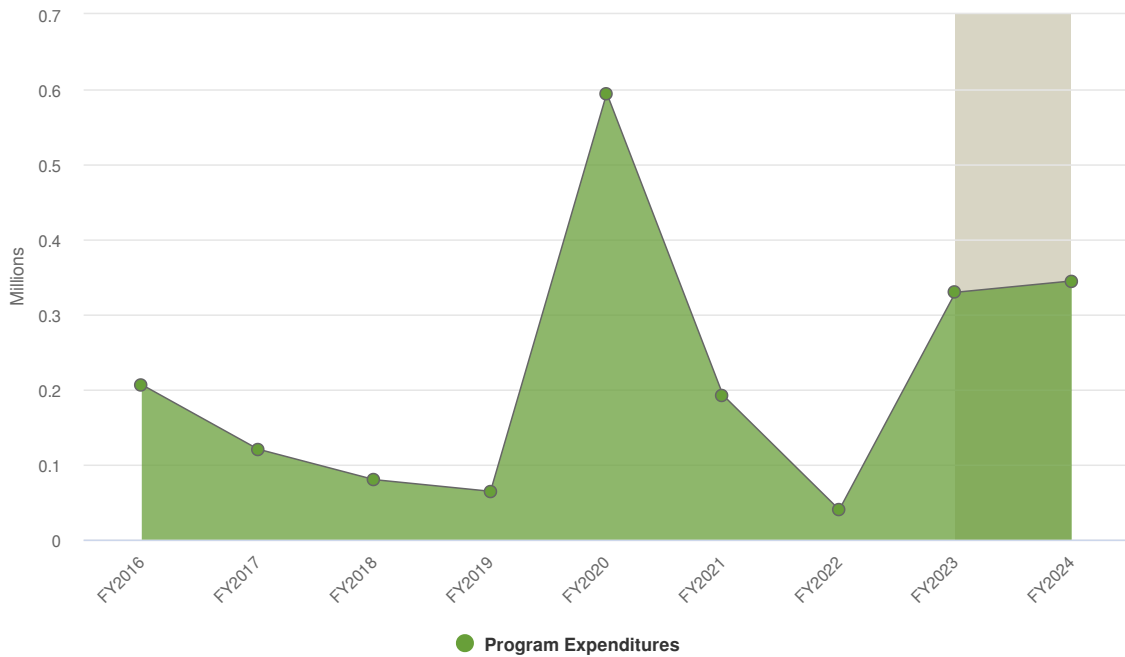
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Operating Revenue						
Federal Home Grant	\$139,883	\$97,765	\$329,462	\$344,626	\$15,164	4.6%
Total Operating Revenue:	\$139,883	\$97,765	\$329,462	\$344,626	\$15,164	4.6%
Intergovernmental Revenue						
State Gen Appropriation	\$176	\$40	\$0	\$0	\$0	0%
Total Intergovernmental Revenue:	\$176	\$40	\$0	\$0	\$0	0%
Total Revenue Source:	\$140,059	\$97,805	\$329,462	\$344,626	\$15,164	4.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



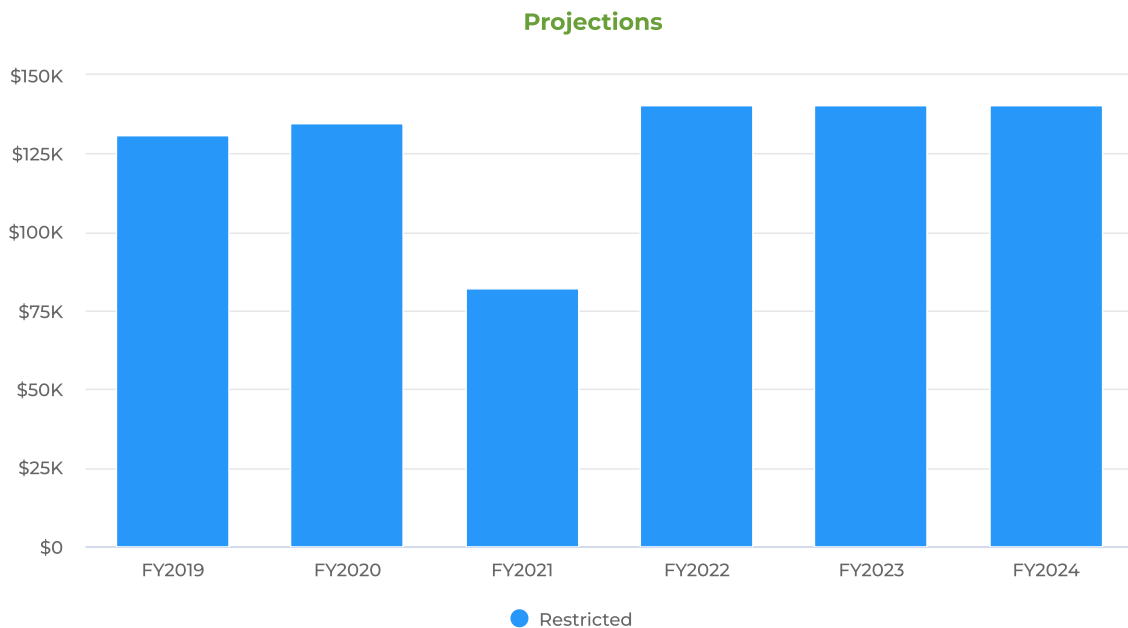
Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Program Expenditures	\$192,475	\$39,847	\$329,462	\$344,626	\$15,164	4.6%
Total Expense Objects:	\$192,475	\$39,847	\$329,462	\$344,626	\$15,164	4.6%

Fund Balance



	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Restricted	\$82,368	\$140,326	\$140,326	\$140,326	0%	\$0
Total Fund Balance:	\$82,368	\$140,326	\$140,326	\$140,326	0%	\$0

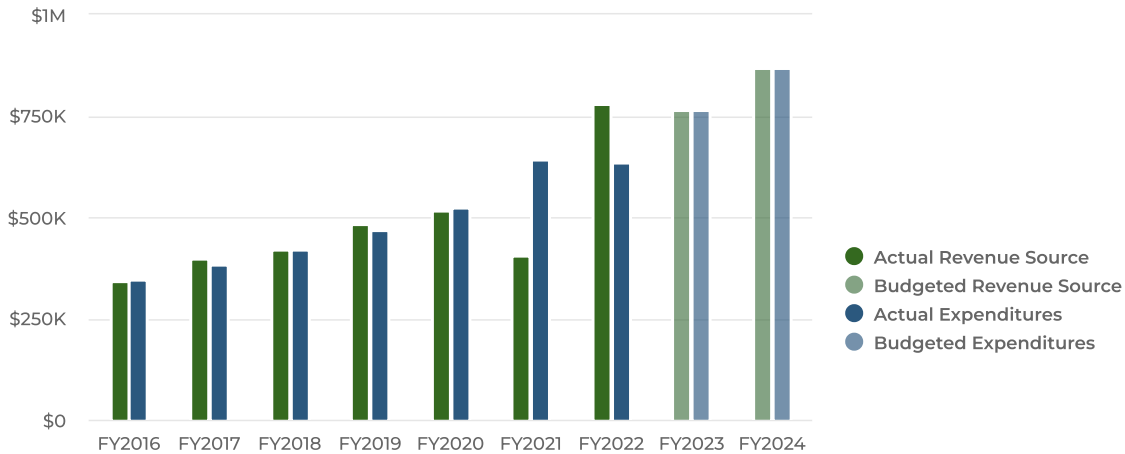


HOPWA Program

The Housing Opportunities for Persons with AIDS (HOPWA) Fund was established in FY 2002-03 to record receipts and expenditures related to the HOPWA program. This program, under Code of Federal Regulations Title 24 (Housing and Urban Development), Part 574 (Housing Opportunities for Persons with AIDS), allows for funds to be used to assist in all forms of housing and supportive services to prevent homelessness. Assistance includes emergency financial assistance, rent, utilities, mortgage, prescriptions, transportation, and counseling for persons with HIV/AIDS. Allocation of funding is based upon the number of HIV/AIDS cases identified in the Eligible Metropolitan Statistical Area (EMSA), which includes Anderson, Greenville, Pickens, and Laurens Counties. The City received State funds until FY 2008-09 and the EMSA has since met the threshold of HIV/AIDS cases to become an entitlement community and receive direct federal funding.

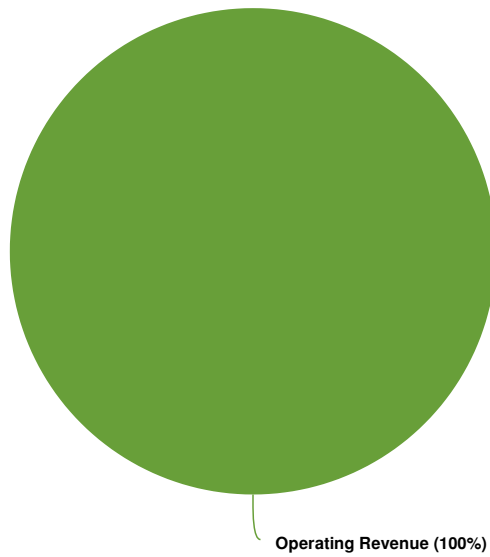
Summary

The City of Greenville is projecting \$868,676 of revenue in FY2024, which represents an increase of 13.4% over the prior year. Budgeted expenditures are projected to increase by 13.4% or \$102,449 to \$868,676 in FY2024.

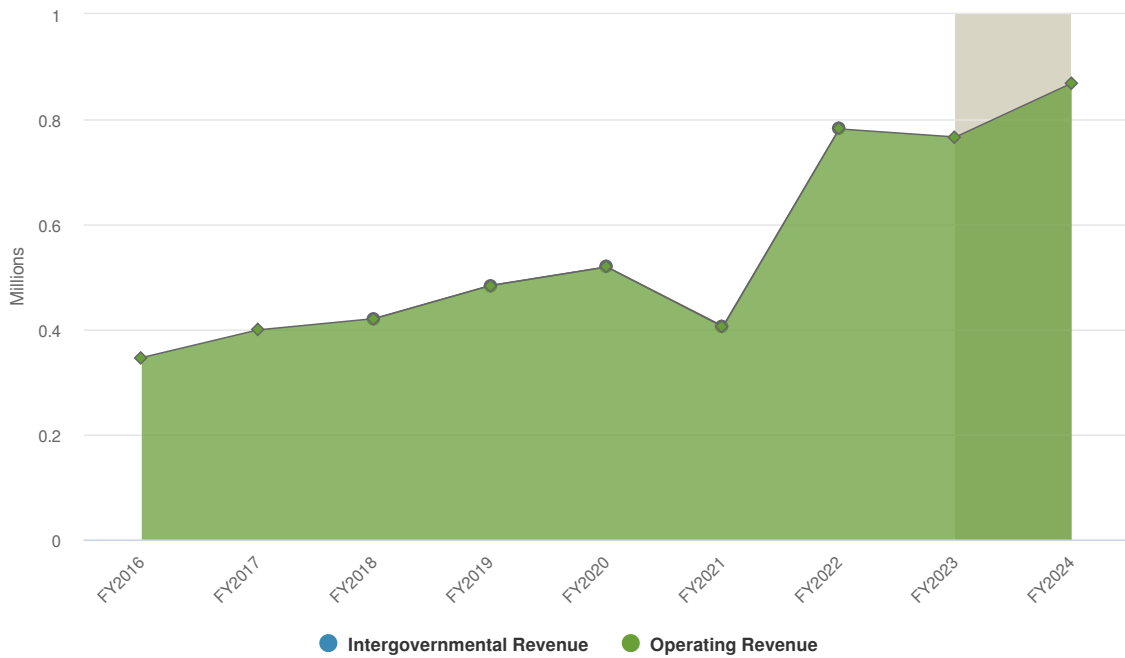


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

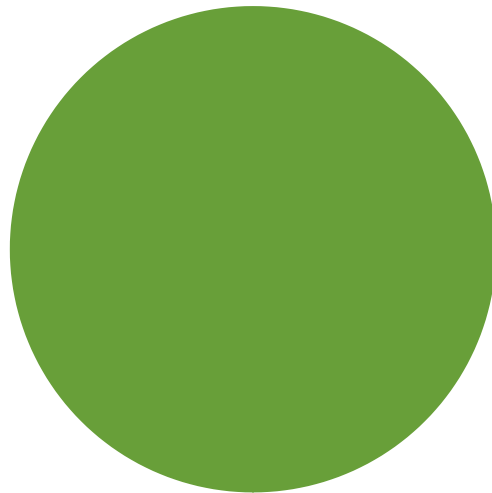


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Operating Revenue						
HOPWA Entitlement	\$404,844	\$781,576	\$766,227	\$868,676	\$102,449	13.4%
Total Operating Revenue:	\$404,844	\$781,576	\$766,227	\$868,676	\$102,449	13.4%
Intergovernmental Revenue						
State Gen Appropriation	\$1,264	\$126	\$0	\$0	\$0	0%
Total Intergovernmental Revenue:	\$1,264	\$126	\$0	\$0	\$0	0%
Total Revenue Source:	\$406,108	\$781,702	\$766,227	\$868,676	\$102,449	13.4%

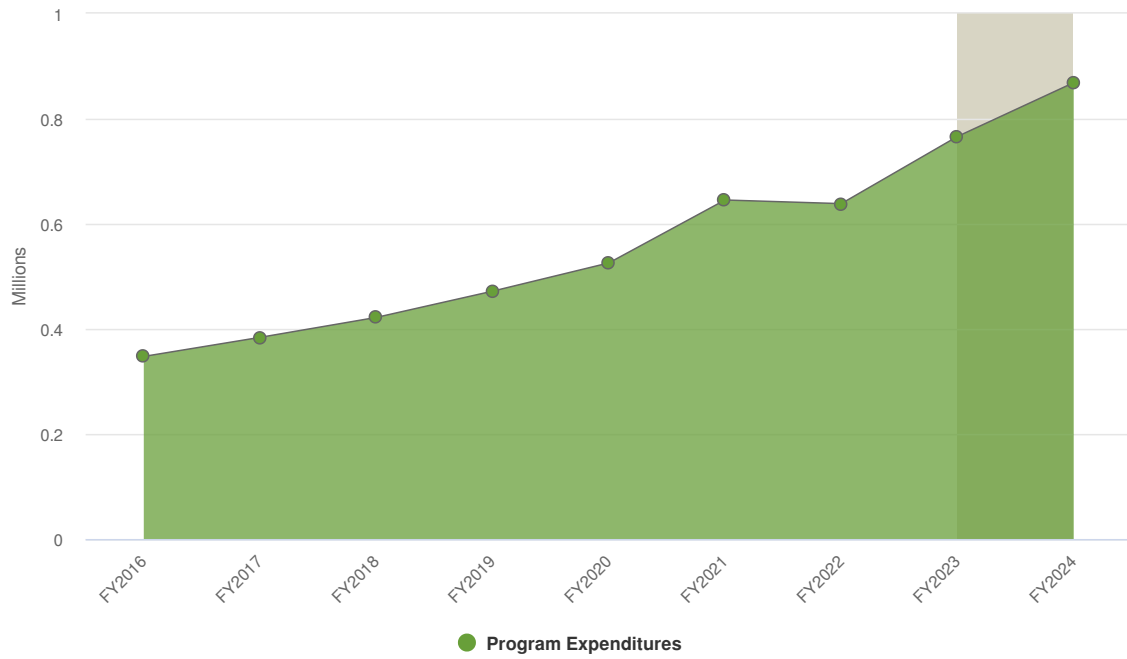
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Program Expenditures (100%)

Budgeted and Historical Expenditures by Expense Type

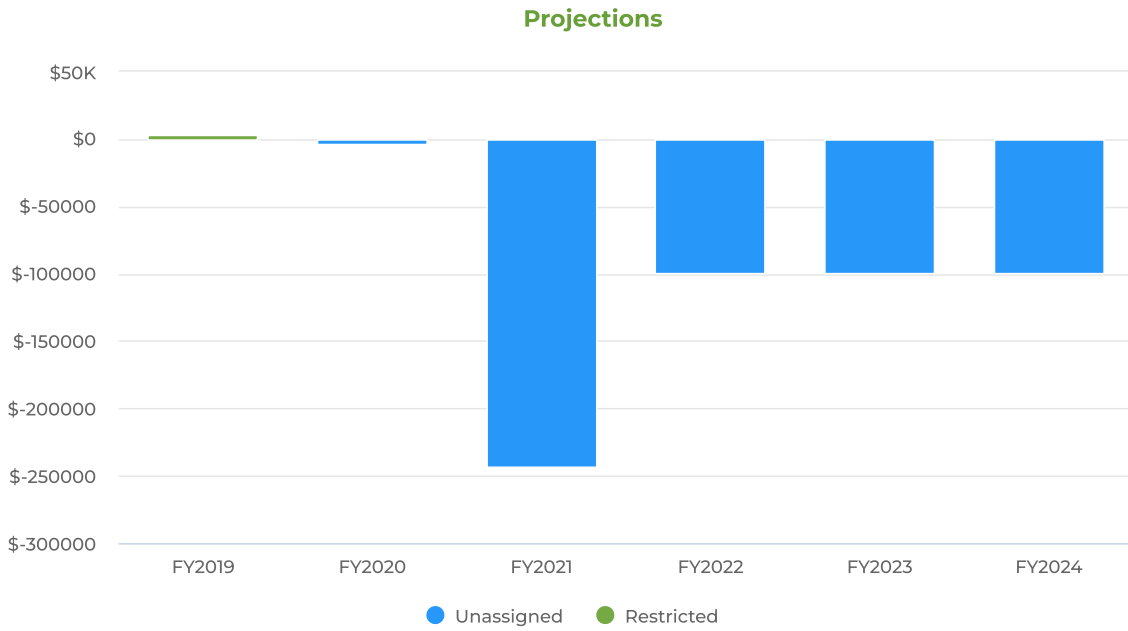


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Program Expenditures	\$645,230	\$638,319	\$766,227	\$868,676	\$102,449	13.4%
Total Expense Objects:	\$645,230	\$638,319	\$766,227	\$868,676	\$102,449	13.4%

Fund Balance

This fund had a negative fund balance at the end of FY 2021 and revenues and expenditures are expected to be equal in FY 2022 and FY 2023.



	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Unassigned	\$-242,726	\$-99,343	\$-99,343	\$-99,343	0%	\$0
Restricted	\$0	\$0	\$0	\$0	0%	\$0
Total Fund Balance:	\$-242,726	\$-99,343	\$-99,343	\$-99,343	0%	\$0

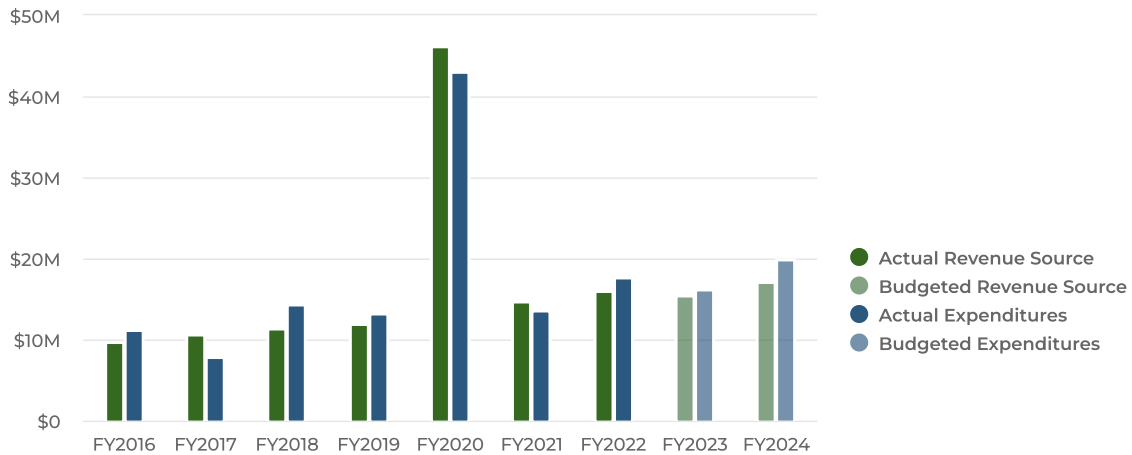


Hospitality Tax

By City Ordinance No. 2000-79, the City of Greenville enacted a 2% hospitality tax on prepared meals and beverages in the City. The proceeds are to be used for tourist-related activities, improvements, and facilities as allowed under state law.

Summary

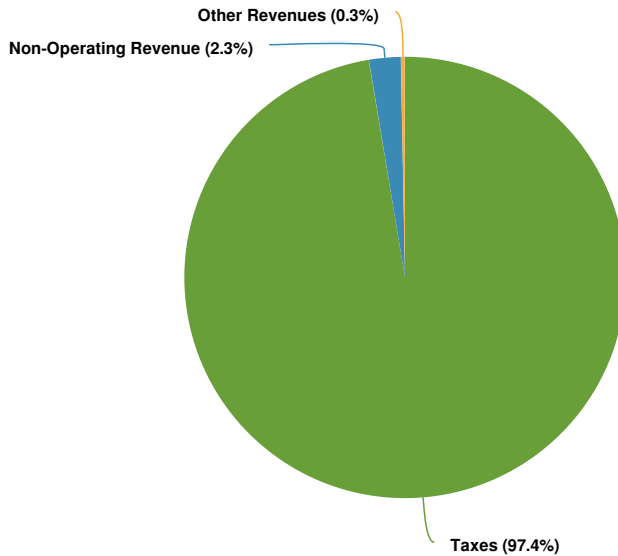
The City of Greenville is projecting \$17,134,296 of revenue in FY2024, which represents an increase of 9.9% over the prior year. Budgeted expenditures are projected to increase by 22.3% or \$3,643,780 to \$20,011,903 in FY2024. This increase is primarily due to an increase of \$2.9M in the transfer to the General Fund for tourism related expenditures.



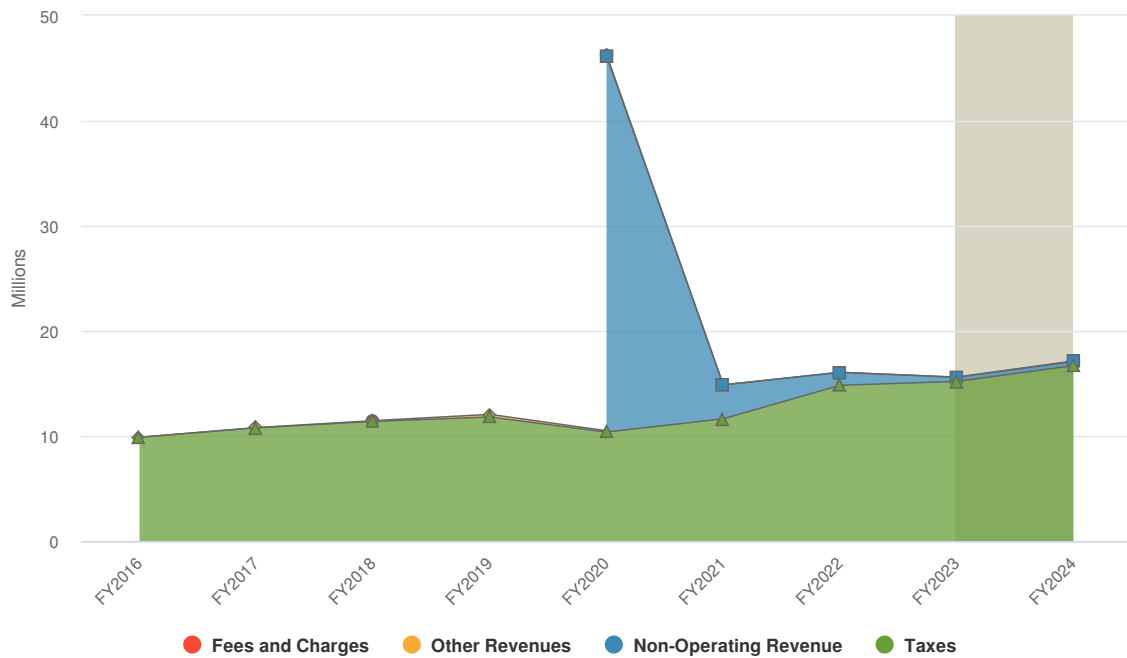
Revenues by Source

The Hospitality Tax is a 2% tax on prepared meals and beverages in the City, and the proceeds are used for tourist-related improvements and facilities as required by State law. This fund was strongly impacted by the COVID-19 Pandemic at the end of FY 2019-20 with a slow recovery beginning at the end of FY 2020-21. For FY 2022-23, Hospitality Tax revenue was budgeted to be \$15.19M but is projected to actually be \$16.69M. The projection of \$16.69M for FY 2023-24 is a conservative estimate to allow for cushion if the economy experiences a recession..

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Non-Operating Revenue						
Contributions/Donations	\$0	\$1,230,931	\$397,010	\$397,735	\$725	0.2%
2021 HTAX Revenue Bonds	\$3,227,000	\$0	\$0	\$0	\$0	0%
Total Non-Operating Revenue:	\$3,227,000	\$1,230,931	\$397,010	\$397,735	\$725	0.2%
Taxes						
Hospitality Tax (2%)	\$11,686,995	\$14,835,596	\$15,257,519	\$16,690,045	\$1,432,526	9.4%
Late Fees Hospitality Tax	\$49,102	\$41,046	\$34,631	\$54,730	\$20,099	58%
County Hold Harmless Htax	-\$107,867	-\$58,791	-\$106,810	-\$58,214	\$48,596	-45.5%
Total Taxes:	\$11,628,231	\$14,817,852	\$15,185,340	\$16,686,561	\$1,501,221	9.9%
Other Revenues						
Int Earnings-Pooled	\$8,591	\$9,425	\$15,000	\$50,000	\$35,000	233.3%
Apprec/Deprec Mkt Value	\$582	\$0	\$0	\$0	\$0	0%
Int Earnings-2011 Htax	\$57	\$0	\$0	\$0	\$0	0%
Int Earnings-2012 Htax	\$3	\$25	\$0	\$0	\$0	0%
Int Earn 2020 Htax	\$11	\$142	\$0	\$0	\$0	0%

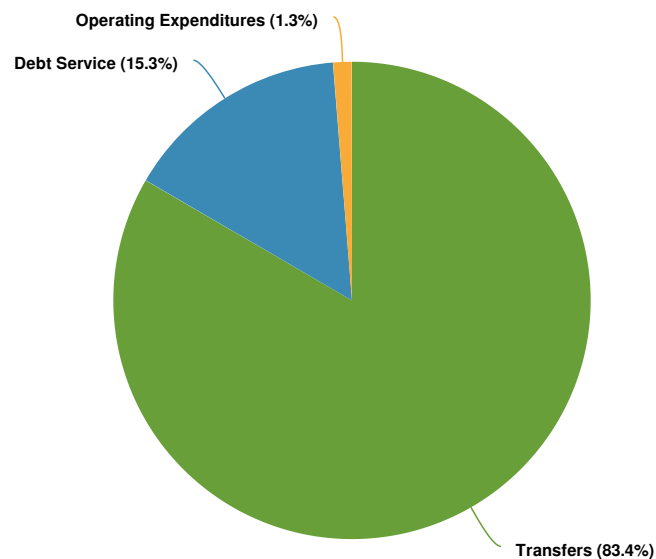
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Int Earn 2021 HTAX	\$1	\$25	\$0	\$0	\$0	0%
Total Other Revenues:	\$9,246	\$9,618	\$15,000	\$50,000	\$35,000	233.3%
Total Revenue Source:	\$14,864,476	\$16,058,400	\$15,597,350	\$17,134,296	\$1,536,946	9.9%

Expenditures by Expense Type

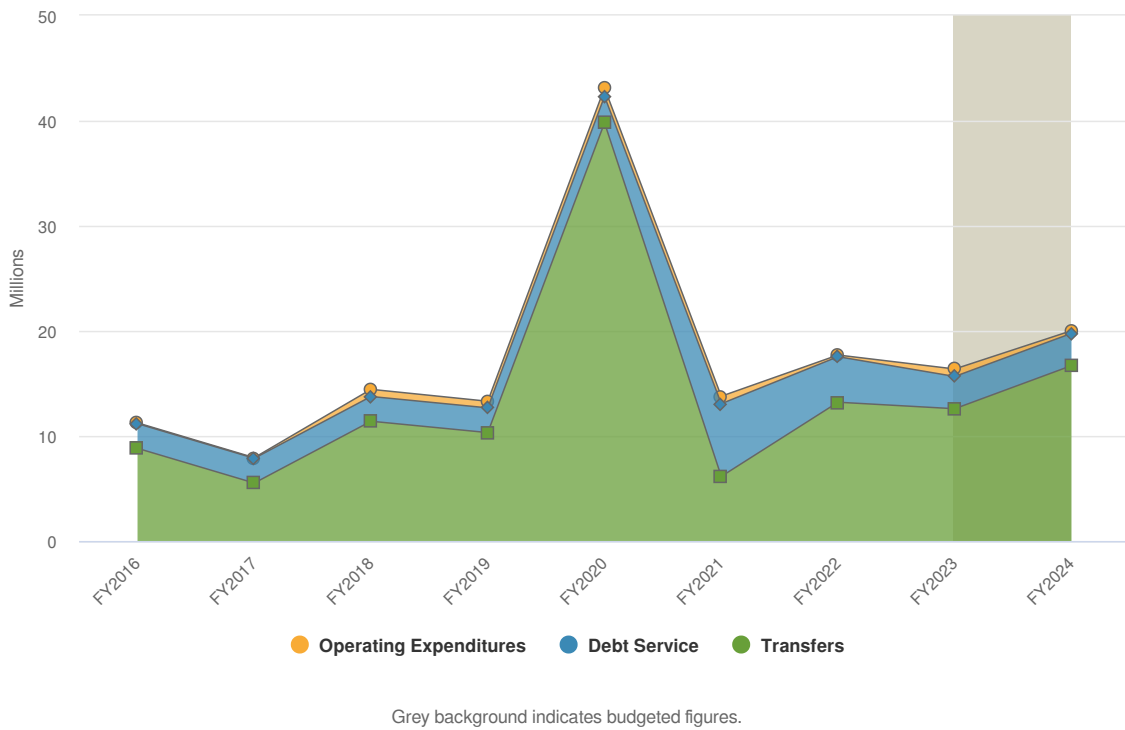
The Hospitality Tax Fund expenditure budget reflects:

- The Transfer to Capital Projects fund is for the following projects: Cleveland Park Improvements (Cleveland Park Inclusive Playground) \$2M, Greenways, Trails and Bike/Ped. \$1.75M, Laurens Road Swamp Rabbit Trail (SRT) \$1M, Public Safety Cameras and Infrastructure \$200k, Swamp Rabbit Trail (SRT) Bridges \$250k, Cancer Survivors Park (CSP) Boardwalk \$250k, Pump Track and Skate Park \$750k, and Public Safety Campus \$50,000.
- The transfer to the Greenville Convention Center Fund is \$600k to offset the facility's operating loss.
- The transfer to the Zoo Fund is \$200k. This transfer offsets the operating loss at the facility.
- \$152,500 is budgeted for ongoing support of the Lake Conestee Foundation.
- \$9.6M is transferred to the General Fund to offset operating expenditures associated with special events and tourism. This transfer is primarily for public safety, parks, recreation and tourism, as well as other staff support for special events and tourism. Funding also includes collection costs.
- \$100,000 for support of Transit in addition to funding already included in the General Fund Transfer for Trolley Operations (\$422,213).
- Maintains \$500,000 fund balance reserve to account for unanticipated opportunities and potential fluctuations in the revenue stream.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

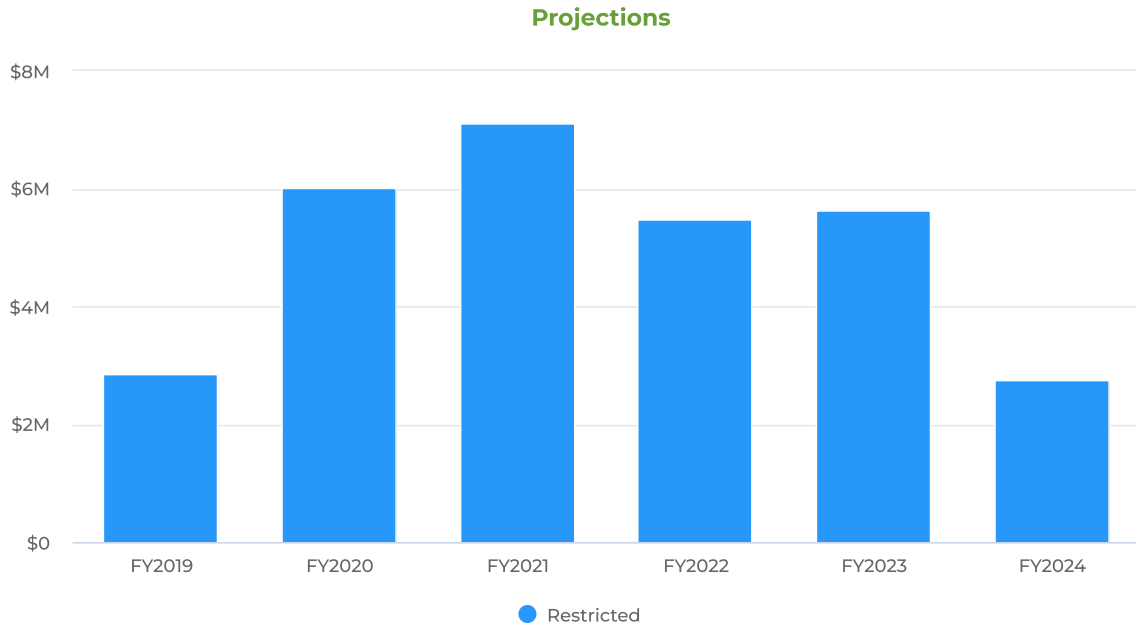


Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Operating Expenditures						
PROFESSIONAL SERVICES	\$560,000	\$7,500	\$560,000	\$0	-\$560,000	-100%
SPECIAL PROJECTS	\$152,500	\$152,500	\$152,500	\$152,500	\$0	0%
MISCELLANEOUS	\$0	\$0	\$0	\$100,000	\$100,000	N/A
Total Operating Expenditures:	\$712,500	\$160,000	\$712,500	\$252,500	-\$460,000	-64.6%
Debt Service						
2011 HTAX PRINCIPAL PMT	\$1,690,000	\$0	\$0	\$0	\$0	0%
2012 H TAX PRINCIPAL	\$354,000	\$362,000	\$364,000	\$371,000	\$7,000	1.9%
2020 HTAX PRINCIPAL	\$0	\$2,583,000	\$1,829,000	\$1,861,000	\$32,000	1.7%
2021 HTAX PRINCIPAL	\$0	\$710,000	\$266,000	\$269,000	\$3,000	1.1%
2011 HTAX INTEREST PMT	\$279,281	\$0	\$0	\$0	\$0	0%
2012 H TAX INTEREST	\$24,522	\$18,539	\$12,422	\$6,270	-\$6,152	-49.5%
2020 HTAX INTEREST	\$586,673	\$612,180	\$568,011	\$536,735	-\$31,276	-5.5%
2021 HTAX INTEREST	\$0	\$39,692	\$30,959	\$27,687	-\$3,272	-10.6%
PMT REFUNDING DEBT ESCROW	\$3,915,000	\$0	\$0	\$0	\$0	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
BOND ISSUANCE COSTS	\$62,600	\$0	\$0	\$0	\$0	0%
FISCAL AGENT FEES	\$8,918	\$7,818	\$0	\$0	\$0	0%
Total Debt Service:	\$6,920,993	\$4,333,229	\$3,070,392	\$3,071,692	\$1,300	0%
Transfers						
GENERAL FUND	\$4,194,738	\$5,510,892	\$6,732,224	\$9,637,711	\$2,905,487	43.2%
CAPITAL PROJECTS	\$500,000	\$6,526,705	\$4,950,000	\$6,250,000	\$1,300,000	26.3%
GRVL CONVENTION CENTER	\$997,993	\$914,827	\$600,000	\$600,000	\$0	0%
ZOO ENTERPRISE	\$449,444	\$252,506	\$303,007	\$200,000	-\$103,007	-34%
Total Transfers:	\$6,142,175	\$13,204,930	\$12,585,231	\$16,687,711	\$4,102,480	32.6%
Total Expense Objects:	\$13,775,669	\$17,698,159	\$16,368,123	\$20,011,903	\$3,643,780	22.3%

Fund Balance

The decrease in fund balance of nearly -\$2.88M or -51.2% is due to utilizing fund balance for tourism-related projects.



The FY 2021 ending fund balance is based on projected revenues and expenditures.

	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Restricted	\$7,108,865	\$5,469,106	\$5,617,889	\$2,740,282	-51.2%	\$-2,877,607
Total Fund Balance:	\$7,108,865	\$5,469,106	\$5,617,889	\$2,740,282	-51.2%	\$-2,877,607

Five-Year Forecast

FIVE-YEAR FINANCIAL FORECAST HOSPITALITY TAX FUND BALANCE

	Actual FY 21-22	Forecast FY 22-23	Budget FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Beginning Fund Balance	\$ 7,108,865	5,469,106	5,617,889	2,740,282	2,999,646	1,724,136	3,352,020
Sources of Fund Balance							
Operating Revenues	\$ 14,817,852	16,686,931	16,686,561	17,520,651	18,396,416	19,315,938	20,281,400
Non-Operating Revenues	1,240,549	550,328	447,735	272,912	50,000	50,000	50,000
Debt Proceedds	0	0	0	35,000,000	0	0	0
Total Sources of Fund Balance	\$ 16,058,400	17,237,258	17,134,296	52,793,563	18,446,416	19,365,938	20,331,400
Uses of Fund Balance							
Expenditures	\$ 13,775,668	17,088,476	20,011,903	52,534,198	19,721,926	17,738,054	18,175,451
Total Uses of Fund Balance	\$ 17,698,159	17,088,476	20,011,903	52,534,198	19,721,926	17,738,054	18,175,451
Revenues Over(Under) Expenses	\$ (1,639,759)	148,783	(2,877,607)	259,364	(1,275,510)	1,627,884	2,155,949
Ending Fund Balance	\$ 5,469,106	5,617,889	2,740,282	2,999,646	1,724,136	3,352,020	5,507,969
Fund Balance Target							
(Debt Reserve +\$500K)	\$ 1,284,705	1,281,705	1,267,738	1,130,073	1,801,920	1,802,058	1,802,069
Excess (under) recommended level	\$ 4,184,401	4,336,184	1,472,544	1,869,573	(77,784)	1,549,962	3,705,900



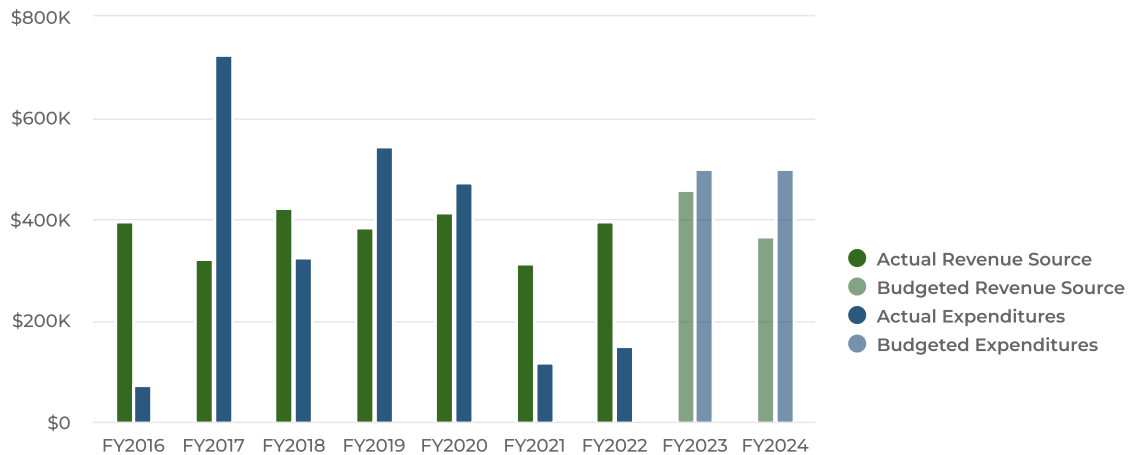


Sunday Alcohol Permits

Approved by City voters in 1999, special permits are issued by the State Department of Revenue for the sale of alcoholic beverages on Sundays in the City of Greenville. The revenue may only be used for capital improvements to tourism-related buildings; the purchase or renovation of buildings which are historic properties; festivals with an impact on tourism; and open space preservation. The revenue may not be used for operating expenses of tourism-related buildings.

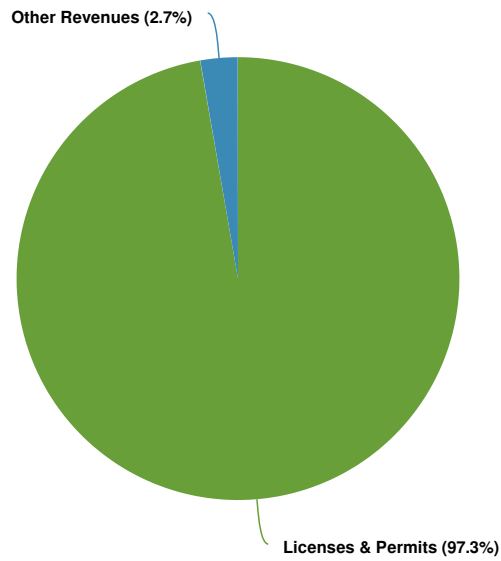
Summary

The City of Greenville is projecting \$366,510 of revenue in FY2024, which represents a decrease of 20.4% from the prior year. Budgeted expenditures of \$500,000 are equal to FY2023.

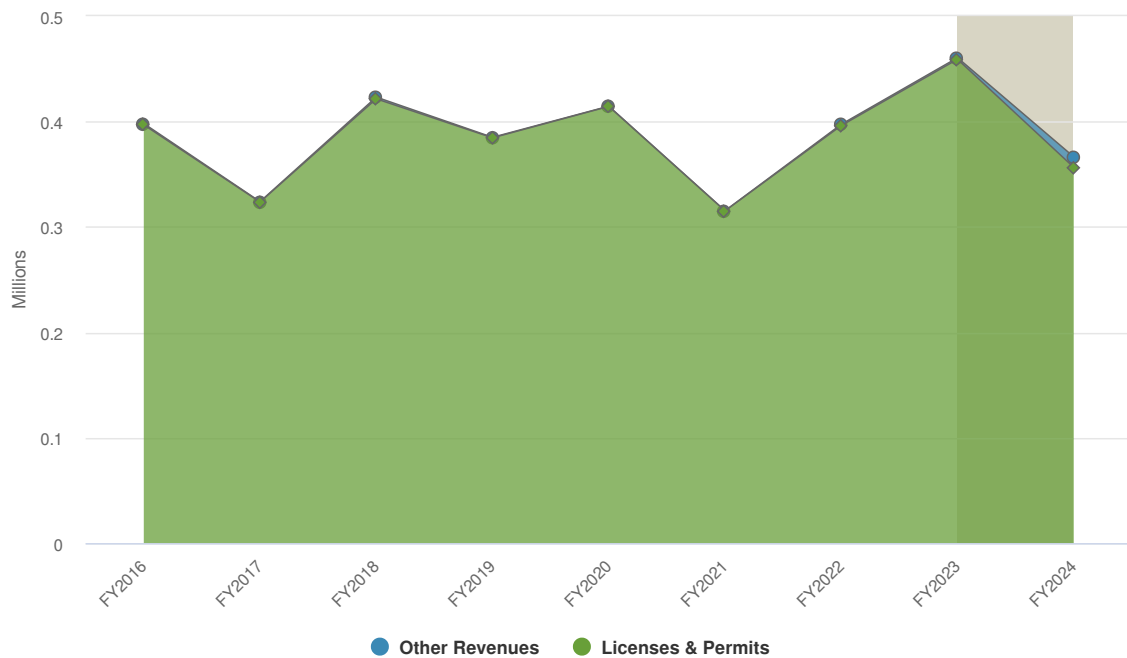


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



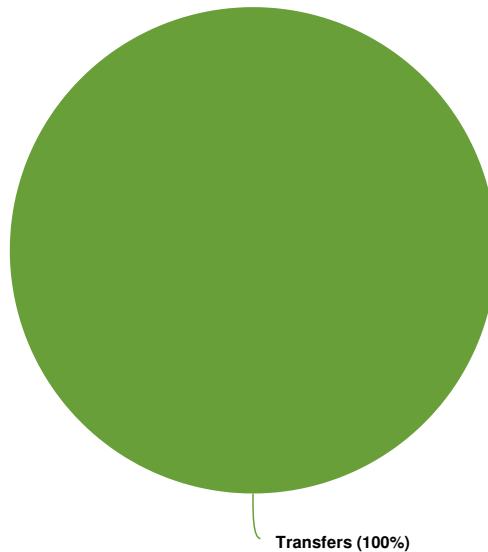
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Licenses & Permits						
Sunday Alcoholic Permits	\$315,250	\$396,195	\$459,093	\$356,510	-\$102,583	-22.3%
Total Licenses & Permits:	\$315,250	\$396,195	\$459,093	\$356,510	-\$102,583	-22.3%
Other Revenues						
Int Earnings-Pooled	\$110	\$1,193	\$1,500	\$10,000	\$8,500	566.7%
Total Other Revenues:	\$110	\$1,193	\$1,500	\$10,000	\$8,500	566.7%
Total Revenue Source:	\$315,360	\$397,388	\$460,593	\$366,510	-\$94,083	-20.4%

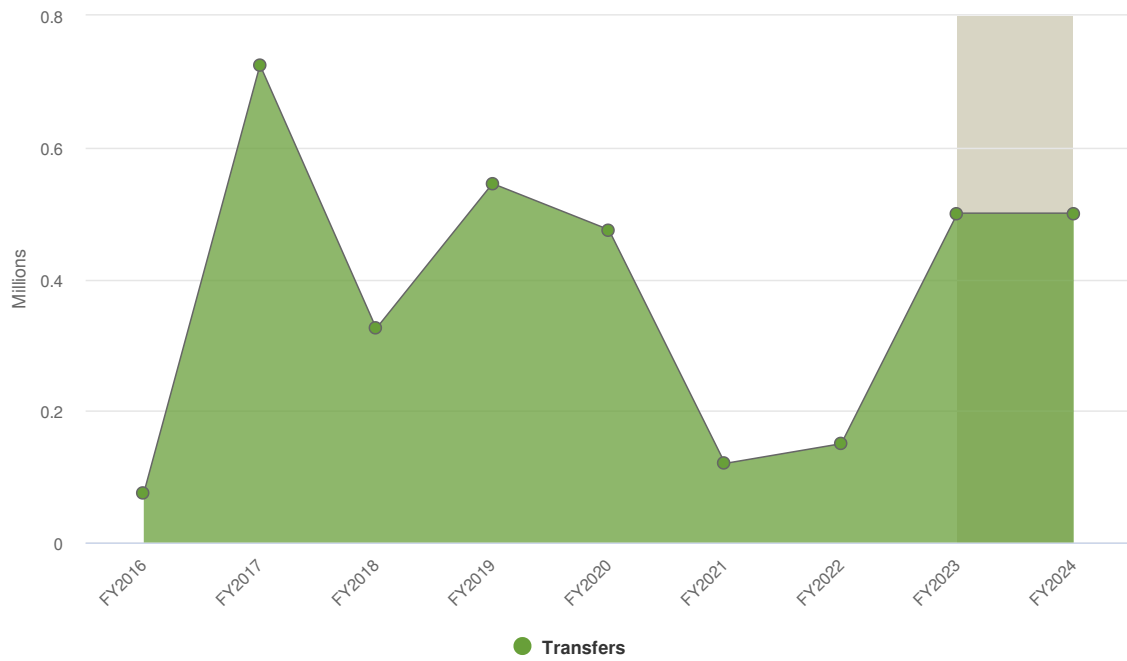
Expenditures by Expense Type

The transfer of \$500,000 to the Capital Projects Fund is for Fluor Field Capital Maintenance.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

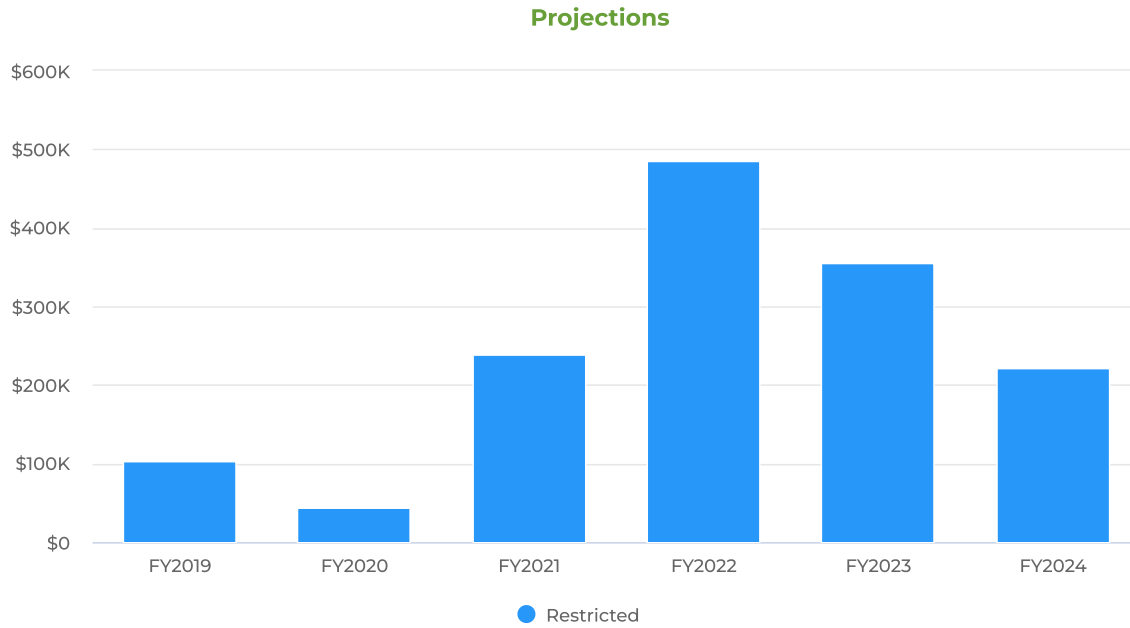


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Transfers						
CAPITAL PROJECTS	\$120,000	\$150,000	\$500,000	\$500,000	\$0	0%
Total Transfers:	\$120,000	\$150,000	\$500,000	\$500,000	\$0	0%
Total Expense Objects:	\$120,000	\$150,000	\$500,000	\$500,000	\$0	0%

Fund Balance

The projected change in fund balance of -\$133,490 or -37.6% reflects utilizing reserves for tourism-related capital projects.



The FY 2022 ending fund balance is based on projected revenues and expenditures.

	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Restricted	\$238,476	\$485,864	\$355,374	\$221,884	-37.6%	-\$133,490
Total Fund Balance:	\$238,476	\$485,864	\$355,374	\$221,884	-37.6%	-\$133,490



State Accommodations Tax

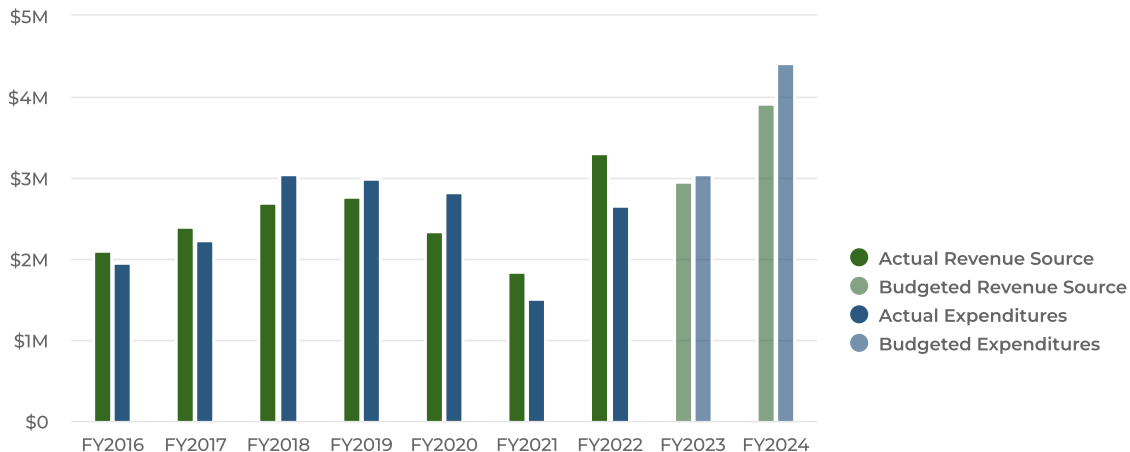
State Accommodations Tax Fund

By a 1984 act of the General Assembly, a 2% tax is imposed on all accommodations in the State of South Carolina. These monies are collected by the State and distributed to counties and municipalities. The proceeds must be spent for tourism promotion and tourism-related expenditures. Projects are reviewed by an Accommodations Tax Advisory Committee. State law provides that (a) the first \$25,000 must be allocated to the City's General Fund for general purpose use; (b) 5% of the balance must also be allocated to the City's General Fund; (c) 30% of the balance must be allocated for the purpose of advertising and promotion of tourism; and (d) the remaining balance must be used for tourism-related expenditures.

The City Council adopted a Grant-In-Aid Policy that stipulates the establishment of a City Council reserve for unanticipated events, festivals, and other opportunities.

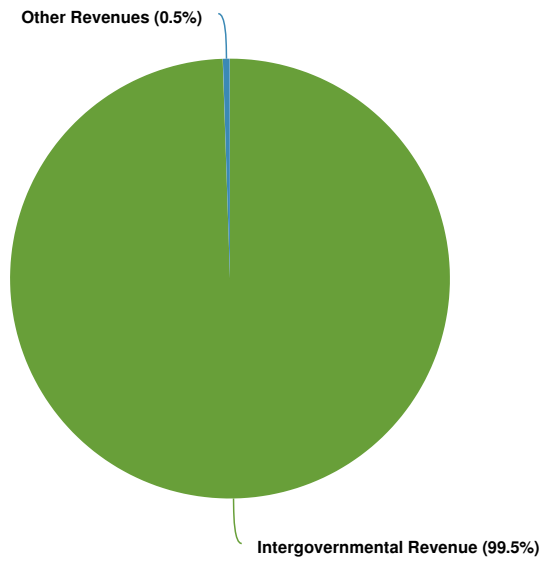
Summary

The City of Greenville is projecting \$3,920,000 of revenue in FY2024, which represents a 32.3% increase over the prior year. This increase is primarily related to conservative projections in FY2023 due to the COVID-19 Pandemic. Budgeted expenditures are projected to increase by 45.1% or \$1,377,600 to \$4,431,250 in FY2024. This increase primarily relates to the increase in the revenue projection, combined with spending down fund balance reserves.

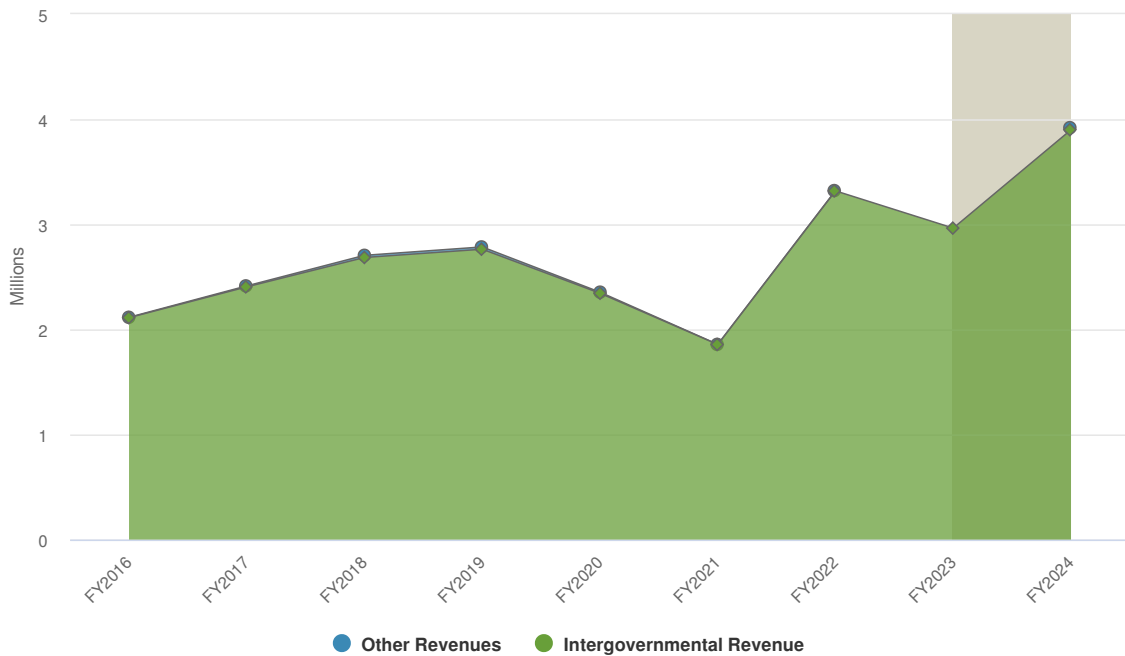


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

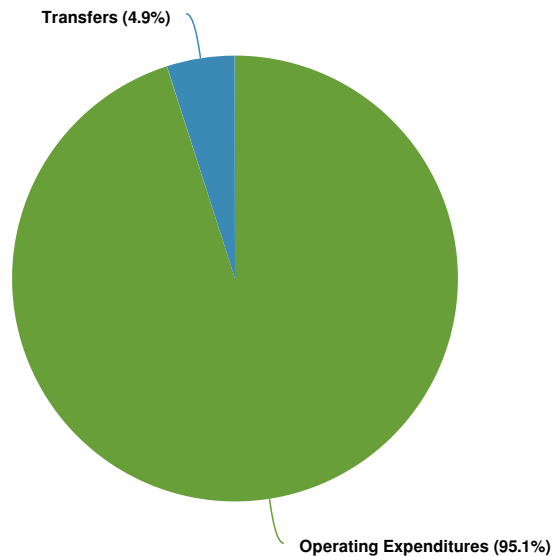


Grey background indicates budgeted figures.

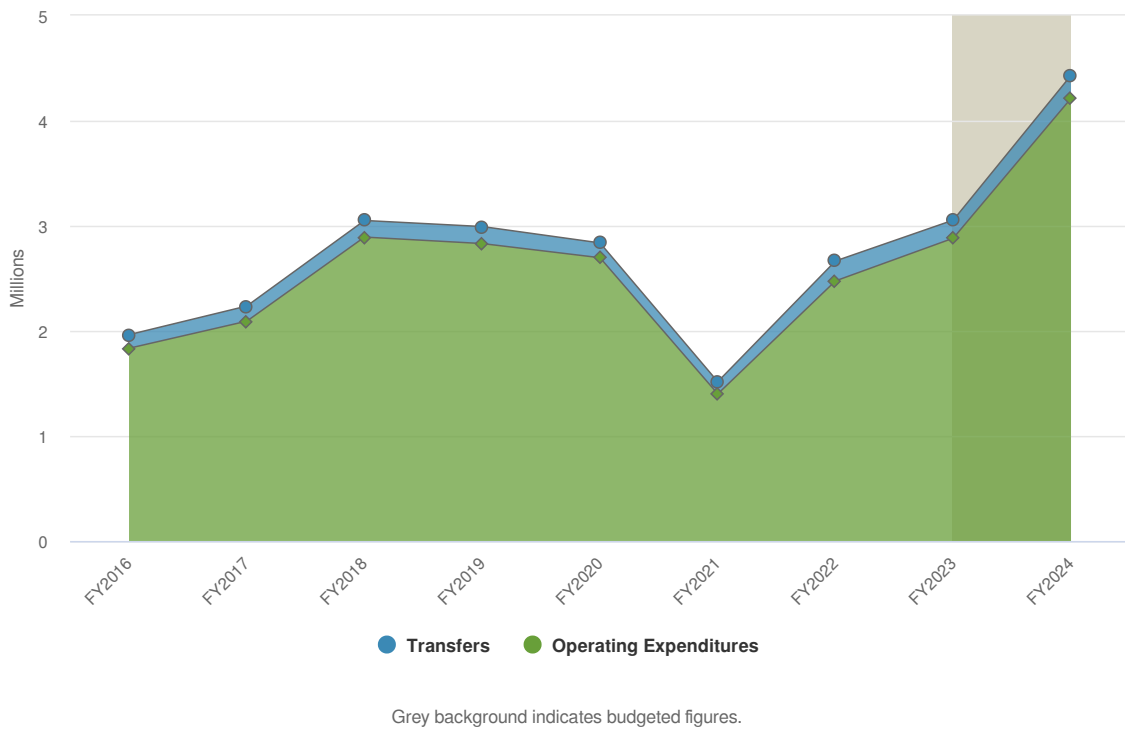
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
State-Accom Tax(Unrestr)	\$1,856,436	\$3,318,247	\$2,964,000	\$3,900,000	\$936,000	31.6%
Total Intergovernmental Revenue:	\$1,856,436	\$3,318,247	\$2,964,000	\$3,900,000	\$936,000	31.6%
Other Revenues						
Int Earnings-Pooled	\$820	\$2,868	\$0	\$20,000	\$20,000	N/A
Total Other Revenues:	\$820	\$2,868	\$0	\$20,000	\$20,000	N/A
Total Revenue Source:	\$1,857,256	\$3,321,115	\$2,964,000	\$3,920,000	\$956,000	32.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Operating Expenditures						
SPECIAL PROJECTS	\$850,000	\$1,487,298	\$1,950,000	\$2,735,200	\$785,200	40.3%
TOURISM PROMOTIONS	\$549,431	\$987,974	\$881,700	\$1,162,500	\$280,800	31.8%
CITY COUNCIL CONTINGENCY	\$0	\$0	\$50,000	\$314,800	\$264,800	529.6%
Total Operating Expenditures:	\$1,399,431	\$2,475,273	\$2,881,700	\$4,212,500	\$1,330,800	46.2%
Transfers						
GENERAL FUND	\$116,572	\$189,662	\$171,950	\$218,750	\$46,800	27.2%
Total Transfers:	\$116,572	\$189,662	\$171,950	\$218,750	\$46,800	27.2%
Total Expense Objects:	\$1,516,002	\$2,664,935	\$3,053,650	\$4,431,250	\$1,377,600	45.1%

FY 2023-24 ALLOCATION OF STATE ACCOMMODATIONS TAX REVENUES

FY 2023-24 ALLOCATION OF STATE ACCOMMODATIONS TAX REVENUES

Total Revenues	\$3,900,000
First \$25,000 to General Fund	<u>(\$25,000)</u>
	\$3,875,000
5% of Balance to General Fund	(\$193,750)
30% to Tourism Promotion	<u>(\$1,162,500)</u>
Subtotal	\$2,518,750
Set-Aside - City Council Reserve	<u>(\$50,000)</u>
Current Revenues Available for Tourism Expenditures	<u>\$2,468,750</u>



Project Funding Awarded for Tourism Expenditures

DISBURSEMENT OF FUNDING (TOURISM-RELATED EXPENDITURES)

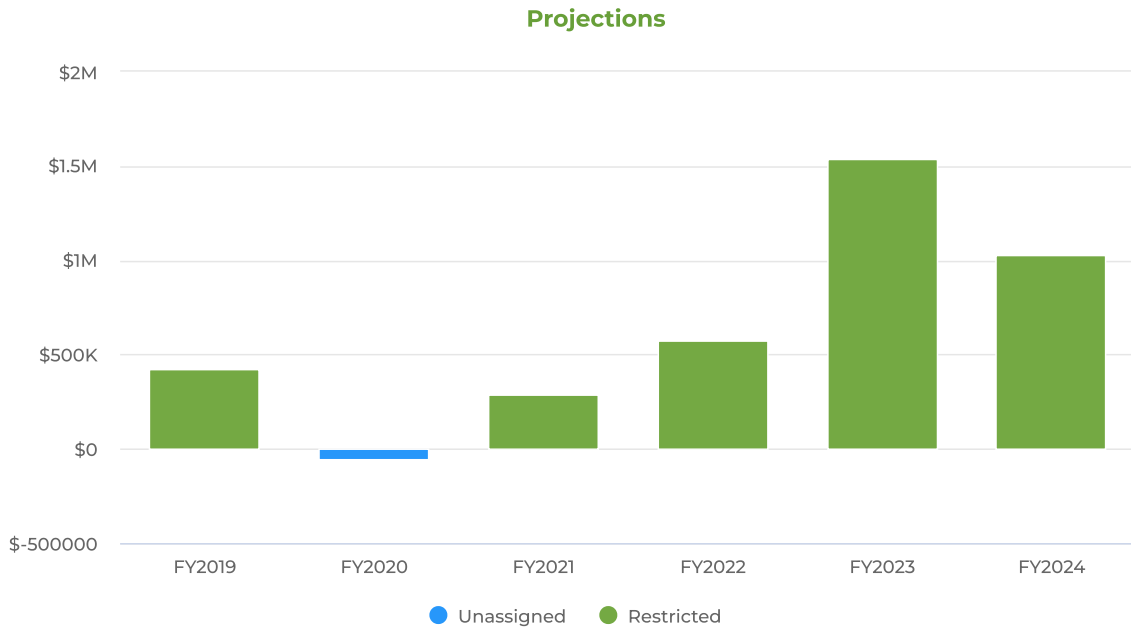
	FY 2022-23	FY 2023-24
	<u>Budget</u>	<u>Budget</u>
VisitGreenvilleSC (VGSC)	\$925,000	\$1,200,000
VGSC - Jehovah's Witnesses Convention	0	40,000
VGSC - SEC Women's Basketball	29,500	31,000
VGSC - Independent Planner Education Conference	0	30,000
VGSC - PR Society of America's Travel and Tourism	0	30,000
VGSC - SYNEX Conference	17,500	17,500
VGSC - Leadership Team Development	0	17,000
VGSC - Winter Invitational Basketball	0	15,000
VGSC - HBCU Basketball Classic	0	15,000
VGSC - Methodist Church Annual Conference	0	15,000
VGSC - Church of God Worldwide - Feast of Tabernacles	0	10,000
VGSC - NCAA Women's Basketball*	63,000	0
VGSC - AME Church Aspire*	10,000	0
Metropolitan Arts Council	475,000	660,000
Artisphere	50,000	70,000
Euphoria	50,000	60,000
Fall For Greenville	50,000	60,000
BMW Charity Pro-Am	20,000	50,000
Clemson University Men of Color Summit (Foundation)	50,000	50,000
NOTUS Sports - Gran Fondo Hincapie	0	35,000
Scottish Games	30,000	35,000
Children's Museum of the Upstate - Exhibits	25,000	30,000
Greenville Restaurant Week	25,000	30,000
Upstate Pride	0	30,000
Varna International - Muzika	10,000	30,000
Bob Jones Univeristy Museum - Living Gallery	15,000	20,000
Rotary Club Kringle Holiday Village	10,000	20,000
Greenville St. Patrick's Day Festival and Parade	5,000	15,000
Upcountry History Museum	10,000	15,000
Greenville Airport Commission - Runway Park	0	14,500
Cancer Survivor's Park	12,000	12,900
Community Foundation - SC New Play Festival	5,000	10,000
Greenville Center for Creative Arts	5,000	10,000
Greenville Chautauqua	10,000	10,000
Miss Collegiate USA Pageant	0	10,000
Roper Mountain Science Center	0	10,000
Reedy Reels Film Festival	0	9,000
Rivertree Singers	0	6,000
SC Manufacturers Alliance Automotive Summit	0	5,000
SC Arts Education Association	5,000	4,800
Upstate Veterans Alliance - Veteran's Salute	2,500	2,500
Lake Conestee Nature Park - Playscape*	15,800	0
India Association of Greenville*	15,000	0
Sigal Music Museum*	5,000	0
Wits End Poetry - Poetry Slam*	4,700	0
Upstate International - International Month*	4,000	0
GLOW Lyric Theatre*	3,000	0
Upstate International - Salsa at Sunset*	<u>3,000</u>	<u>0</u>
TOTAL	\$1,960,000	\$2,735,200

*No application submitted for FY 2023-24



Fund Balance

The projected decrease in fund balance of \$511,250 or -33.2% is based on utilizing funds that were previously reserved for unexpected revenue fluctuations for budget year tourism related expenditures.



The FY 2022 ending fund balance is based on projected revenues and expenditures.

	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Unassigned	\$0	\$0	\$0	\$0	0%	\$0
Restricted	\$285,431	\$571,681	\$1,540,950	\$1,029,700	-33.2%	\$-511,250
Total Fund Balance:	\$285,431	\$571,681	\$1,540,950	\$1,029,700	-33.2%	\$-511,250

Five-Year Forecast

FIVE-YEAR FINANCIAL FORECAST STATE ACCOM. TAX FUND BALANCE		Actual FY 21-22	Forecast FY 22-23	Budget FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Beginning Fund Balance	\$	285,431	941,611	1,540,950	1,029,700	619,850	515,456	420,737
Sources of Fund Balance								
Operating Revenues	\$	3,321,115	3,984,231	3,920,000	4,076,000	4,238,240	4,406,970	4,582,448
Total Sources of Fund Balance	\$	3,321,115	3,984,231	3,920,000	4,076,000	4,238,240	4,406,970	4,582,448
Uses of Fund Balance								
Expenditures	\$	2,664,935	3,384,892	4,431,250	4,485,850	4,342,634	4,501,689	4,563,107
Total Uses of Fund Balance	\$	2,664,935	3,384,892	4,431,250	4,485,850	4,342,634	4,501,689	4,563,107
Revenues Over(Under) Expenses	\$	656,180	599,339	(511,250)	(409,850)	(104,394)	(94,720)	19,341
Ending Fund Balance	\$	941,611	1,540,950	1,029,700	619,850	515,456	420,737	440,078
8% Oper. Revenues Goal	\$	265,689	318,739	313,600	326,080	339,059	352,558	366,596





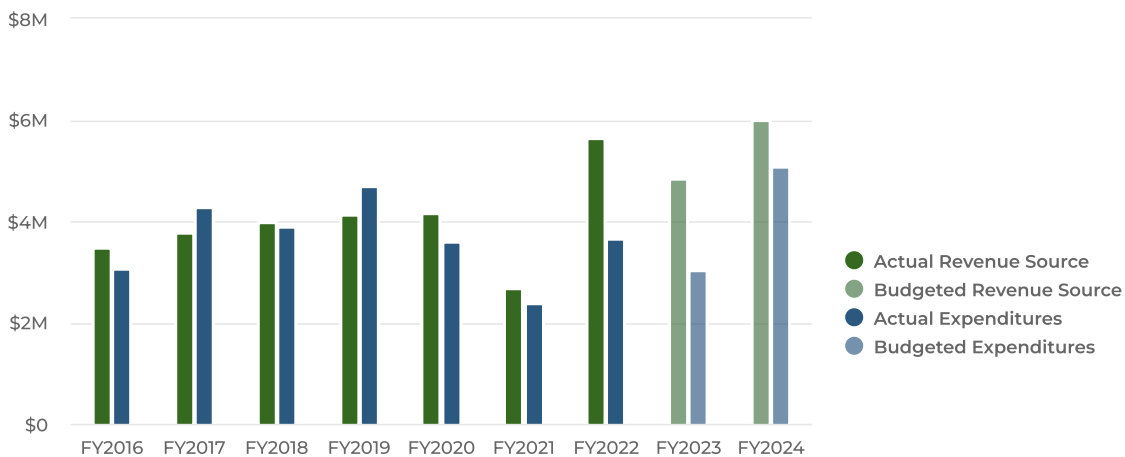
Local Accommodations Tax

Local Accommodations Tax Fund

By City Ordinance No. 1994-27, the City of Greenville in 1994 enacted a local accommodations tax of 2.3%. The proceeds of this 2.3% are to be used primarily as payment to the Greenville Arena District to repay debt incurred for the construction of the Bon Secours Wellness Arena (Arena) and are subject to annual appropriation of City Council. By City Ordinance No. 2004-48, the City in 2004 extended the authorization of the local accommodations tax of 0.7%. The proceeds of this 0.7% are to be used to defray the cost of tourism marketing services, subject to annual appropriation by City Council. The appropriation provides for the distribution of accommodations taxes for tourism marketing services, excluding a 4% collection cost. Per the Code of Ordinances, any excess revenues from the 2.3% or 0.7% may be used at the City Council's discretion for any use eligible under state law.

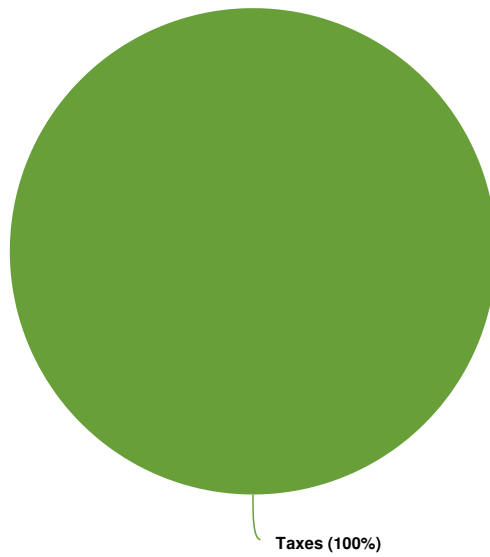
Summary

The City of Greenville is projecting \$6,026,531 of revenue in FY2024, which represents an increase of 24.1% over the prior year. This increase is primarily related to conservative projections in FY2023 due to the COVID-19 Pandemic. Budgeted expenditures are projected to increase by 66.0% or \$2.0M to \$5,087,360 in FY2024. This increase primarily relates to the increase in the revenue projection combined with spending down fund balance reserves.

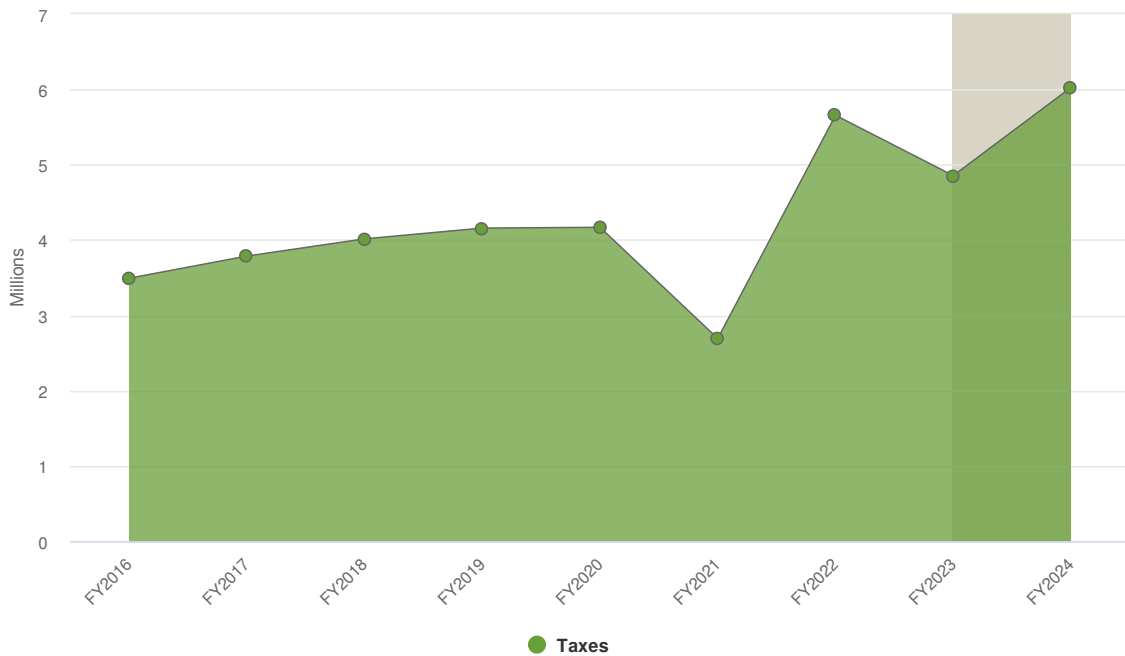


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

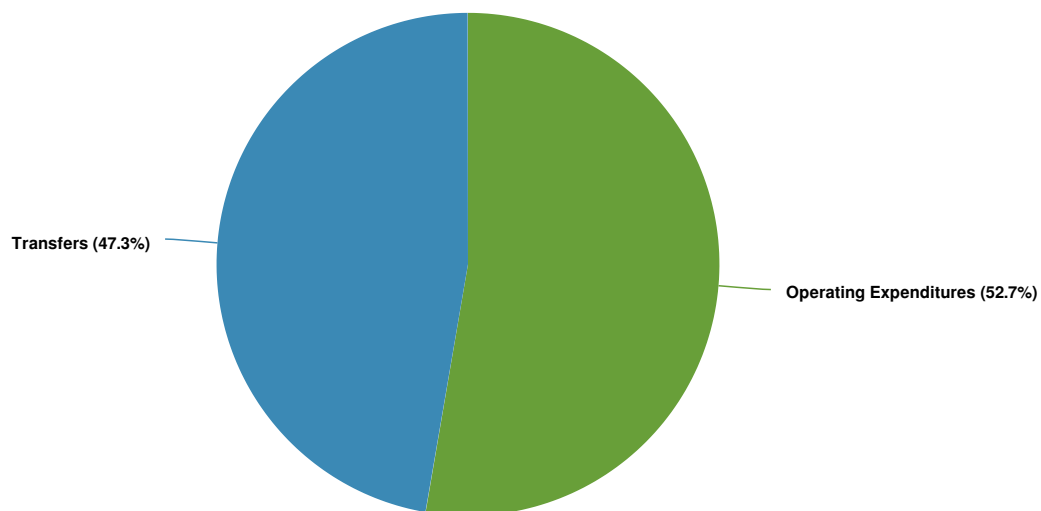
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Taxes						
Tourism Marketing (0.7%)	\$679,890	\$1,181,393	\$1,132,720	\$1,406,153	\$273,433	24.1%
Tourism Related Fac(2.3%)	\$2,241,003	\$3,881,650	\$3,721,681	\$4,620,134	\$898,453	24.1%
Excess Revenue Reduction	-\$230,741	\$593,293	\$0	\$0	\$0	0%
Penalties	\$1,126	\$244	\$1,126	\$244	-\$882	-78.3%
Total Taxes:	\$2,691,278	\$5,656,580	\$4,855,527	\$6,026,531	\$1,171,004	24.1%
Total Revenue Source:	\$2,691,278	\$5,656,580	\$4,855,527	\$6,026,531	\$1,171,004	24.1%

Expenditures by Expense Type

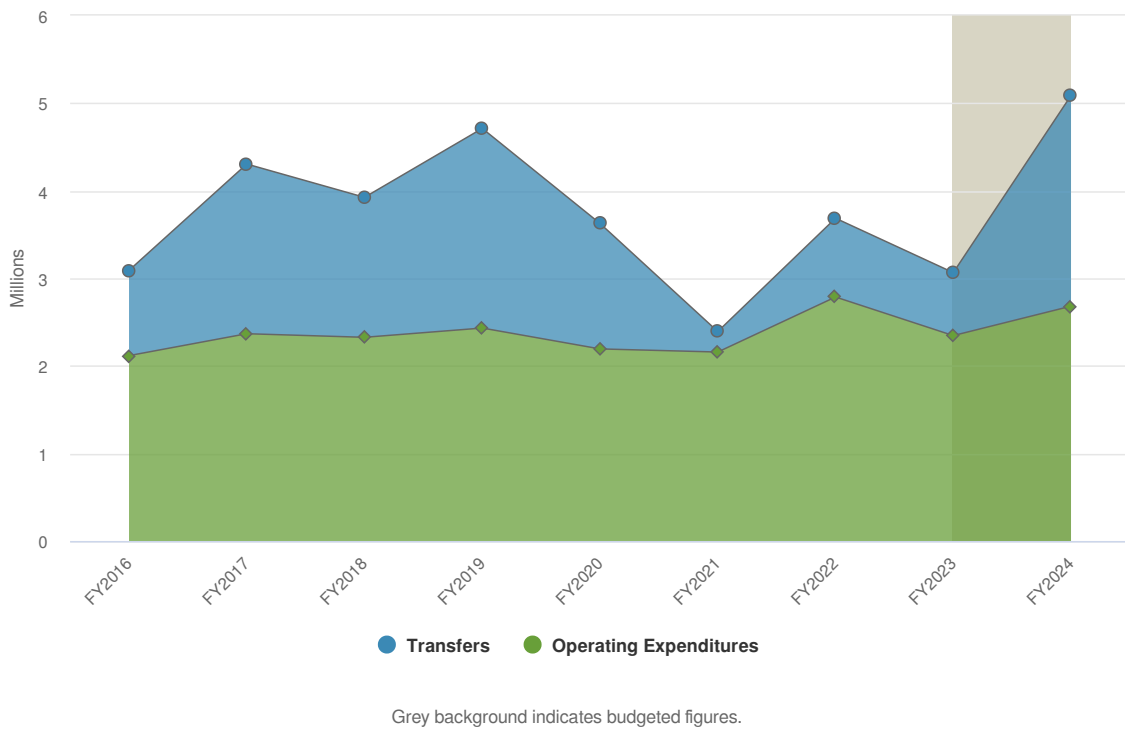
The Local Accommodations Tax budget reflects:

- A payment of \$1,033,044 to the Greenville Arena (Auditorium) District for debt service costs.
- A payment of \$1,349,907 to VisitGreenvilleSC (VGSC) for tourism marketing.
- \$250,000 is transferred to the General Fund for tourism related expenditures.
- \$56,246 is transferred to the General Fund for 4% collection cost allocation of the 0.7% tax.
- \$207,920 is transferred to the Event Management fund to offset any operating losses associated with the Jazz Festival
- Intergovernmental Agreements relates to the City's agreement with the Greenville Arena District for Bon Secours Wellness Arena.
- \$1,891,443 is transferred to the Capital Projects Fund for Workforce Housing (\$903,943), Fluor Field Capital Maintenance (\$350,000), Greenville Convention Center Capital (\$300,000), Augusta Plaza (\$187,500) and Art in Public Places (\$150,000).
- \$73,800 is budget for one-time costs to replace Tate Plaza furniture

Budgeted Expenditures by Expense Type



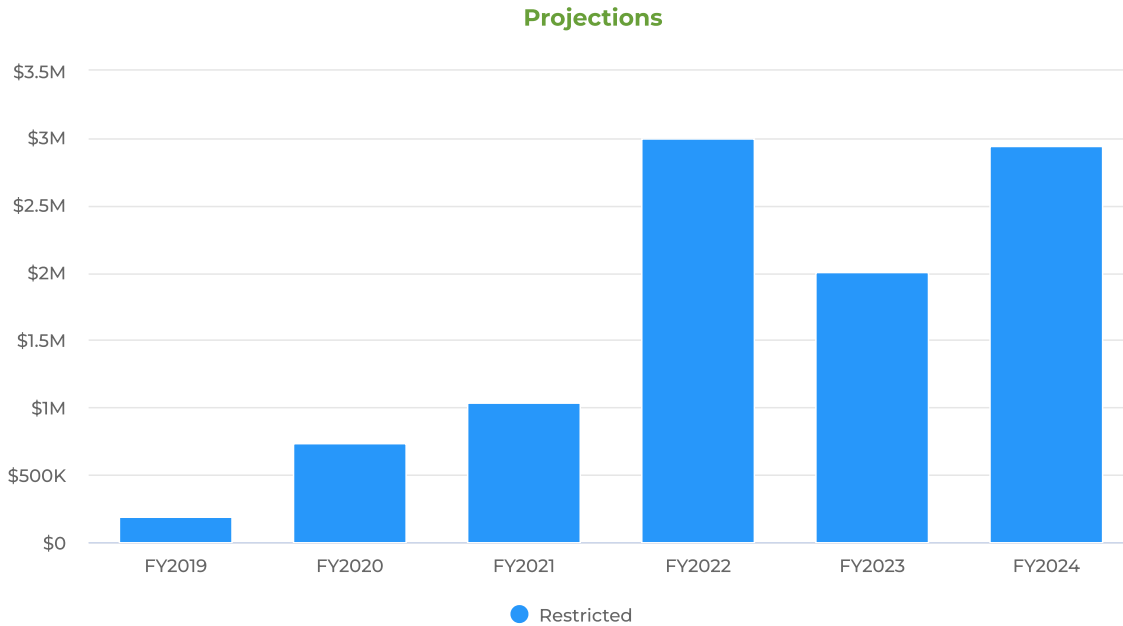
Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Operating Expenditures						
SPECIAL PROJECTS	\$0	\$0	\$0	\$73,800	\$73,800	N/A
CONVENTION/VISITORS BUR	\$653,498	\$1,119,792	\$1,087,411	\$1,349,907	\$262,496	24.1%
AUDITORIUM DIST. TRUSTEE	\$1,334,485	\$1,310,111	\$1,033,335	\$1,033,044	-\$291	0%
INTERGOVT AGREEMENTS	\$170,000	\$356,438	\$225,000	\$225,000	\$0	0%
Total Operating Expenditures:	\$2,157,983	\$2,786,341	\$2,345,746	\$2,681,751	\$336,005	14.3%
Transfers						
GENERAL FUND	\$109,089	\$248,937	\$294,260	\$306,246	\$11,986	4.1%
TRANSFERS / EVENTS MGT	\$0	\$0	\$0	\$207,920	\$207,920	N/A
CAPITAL PROJECTS	\$75,000	\$650,697	\$425,000	\$1,591,443	\$1,166,443	274.5%
GRVL CONVENTION CENTER	\$50,000	\$0	\$0	\$300,000	\$300,000	N/A
Total Transfers:	\$234,089	\$899,634	\$719,260	\$2,405,609	\$1,686,349	234.5%
Total Expense Objects:	\$2,392,072	\$3,685,975	\$3,065,006	\$5,087,360	\$2,022,354	66%

Fund Balance

The increase in fund balance of \$939,171, or 46.9%, is based on building reserves for future capital projects.



The FY 2022 ending fund balance is based on projected revenues and expenditures.

	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Restricted	\$1,031,829	\$3,002,433	\$2,001,959	\$2,941,130	46.9%	\$939,171
Total Fund Balance:	\$1,031,829	\$3,002,433	\$2,001,959	\$2,941,130	46.9%	\$939,171

Five-Year Forecast

FIVE-YEAR FINANCIAL FORECAST LOCAL ACCOM. TAX FUND BALANCE

	Actual FY 21-22	Forecast FY 22-23	Budget FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Beginning Fund Balance	\$ 1,031,829	3,002,433	2,001,959	2,941,130	4,591,661	6,390,510	8,334,078
Sources of Fund Balance							
Operating Revenues	\$ 5,656,580	5,822,744	6,026,531	6,267,582	6,518,276	6,778,997	7,050,147
Total Sources of Fund Balance	\$ 5,656,580	5,822,744	6,026,531	6,267,582	6,518,276	6,778,997	7,050,147
Uses of Fund Balance							
Expenditures	\$ 3,685,976	6,823,218	5,087,360	4,617,051	4,719,427	4,835,430	3,919,950
Total Uses of Fund Balance	\$ 3,685,976	6,823,218	5,087,360	4,617,051	4,719,427	4,835,430	3,919,950
Revenues Over(Under) Expenses	\$ 1,970,604	(1,000,474)	939,171	1,650,531	1,798,849	1,943,568	3,130,198
Ending Fund Balance	\$ 3,002,433	2,001,959	2,941,130	4,591,661	6,390,510	8,334,078	11,464,276
8% Oper. Revenues Goal	\$ 452,526	465,820	482,122	501,407	521,462	542,320	564,012



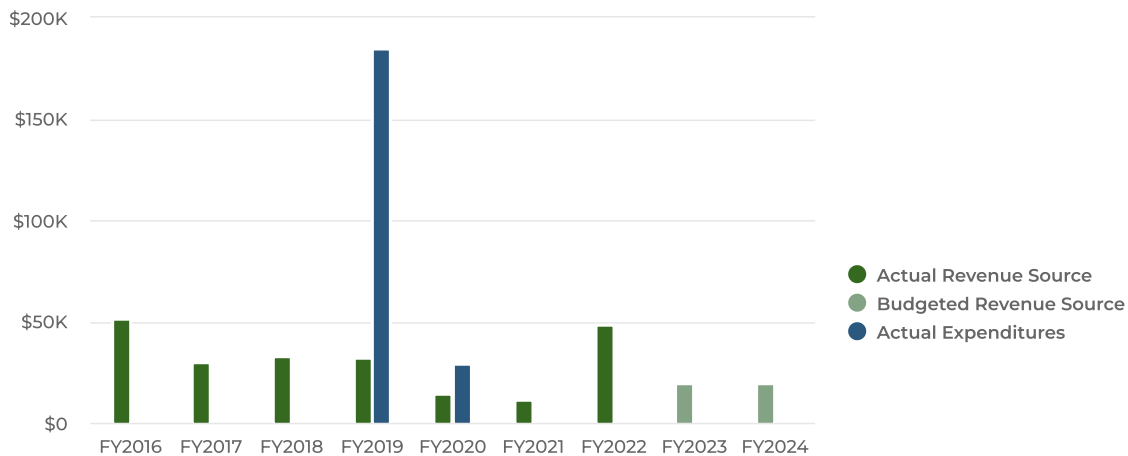


Admissions Tax Fund

The Tourism Infrastructure Admissions Tax Act allows 50% of the State Admissions Tax to be directed to qualified tourism establishments for the purpose of public infrastructure improvements. If a facility meets the requirements of an establishment, the admissions tax will be subject to the provisions of the law for a 15-year benefit period. Of this amount, half is directed to the municipality where the facility is located, and half is placed in a special infrastructure development fund (SIDF) to be distributed based on an application made by the local government. The City has one qualifying facility within its boundaries: Fluor Field. The City applied to and received approval from the Department of Commerce to access the special infrastructure development funds for this facility. Revenues associated with Fluor Field are currently accumulating in anticipation of public improvements to areas adjoining the stadium. The Fluor Field benefit is scheduled to end in 2023.

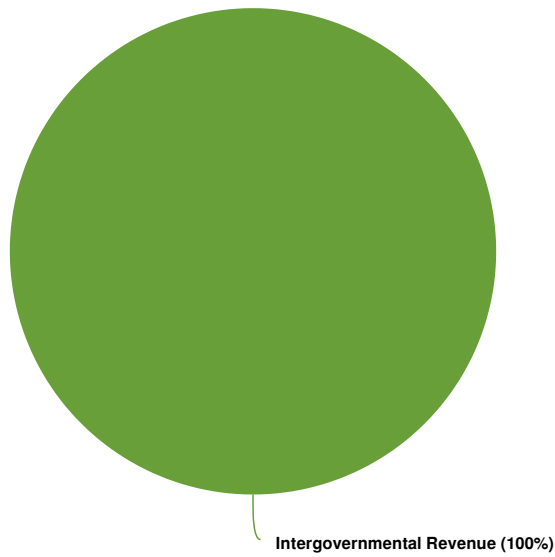
Summary

The City of Greenville is projecting \$20,000 of revenue in FY 2024, which is equal to the prior year. This fund has not shown good performance post pandemic and therefore, no expenditures have been budgeted for FY 2024.



Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

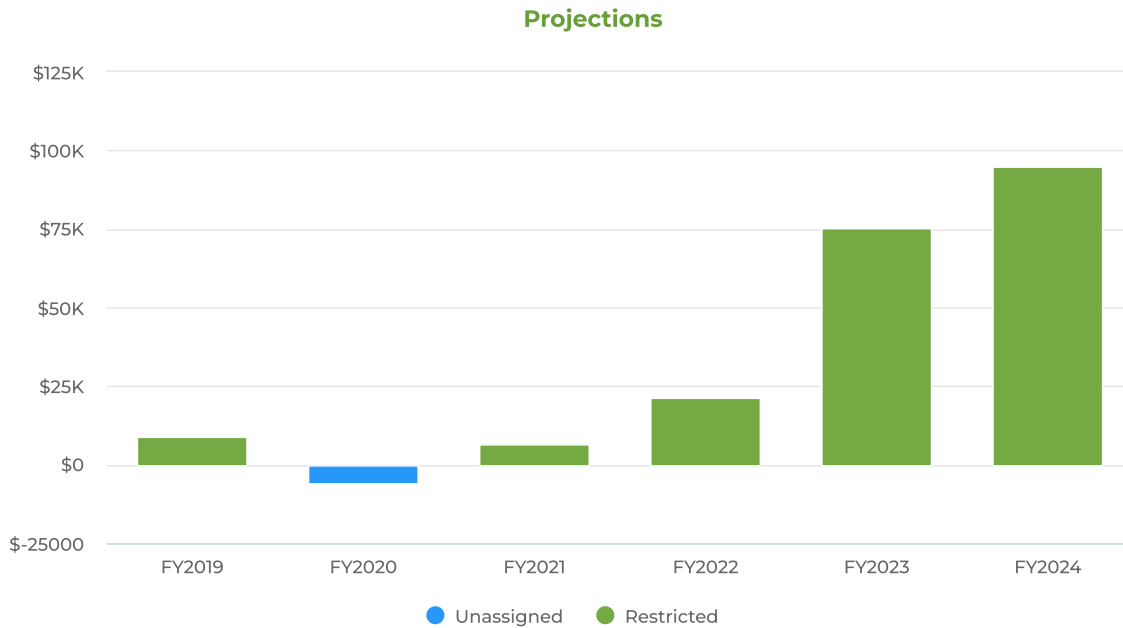
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
Admission Tax-Westend Fld	\$12,173	\$48,713	\$20,000	\$20,000	\$0	0%
Total Intergovernmental Revenue:	\$12,173	\$48,713	\$20,000	\$20,000	\$0	0%
Total Revenue Source:	\$12,173	\$48,713	\$20,000	\$20,000	\$0	0%

Expenditures by Expense Type

No expenditures are budgeted in this fund in FY 2023-24.

Fund Balance

The projected fund balance is based off of projected FY 2022-23 revenues and expenditures and budgeted FY 2023-24 revenues and expenditures. The increase in fund balance from \$75,127 to \$95,127, or 26.6%, at the end of FY 2023-24 reflects reserving funds for future tourism-related projects.



	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Unassigned	\$0	\$0	\$0	\$0	0%	\$0
Restricted	\$6,414	\$21,414	\$75,127	\$95,127	26.6%	\$20,000
Total Fund Balance:	\$6,414	\$21,414	\$75,127	\$95,127	26.6%	\$20,000

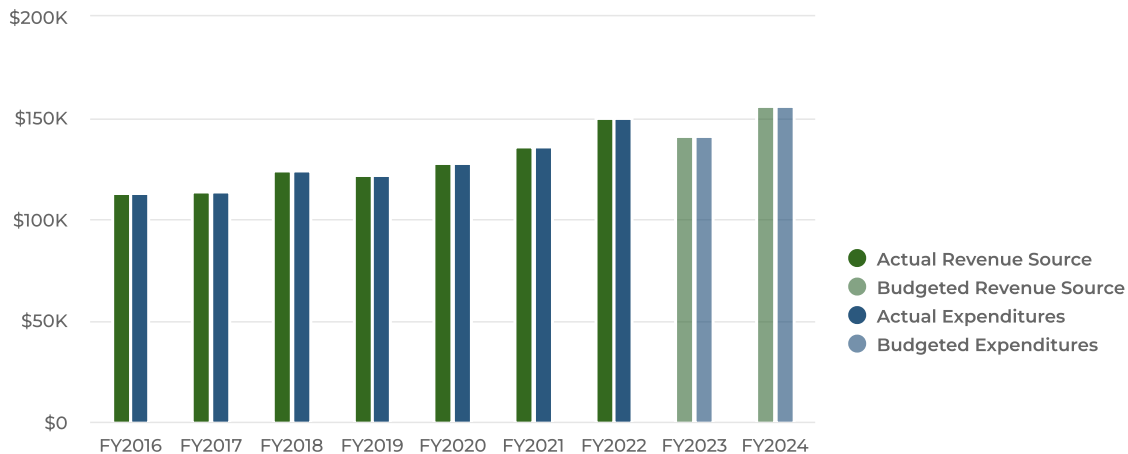


Victim Witness

The Victim Witness Fund is used to record receipts from special court revenue and expenditures associated with the Victim Assistance Program mandated by the State of South Carolina. The funds are used to support two staff members within the Support Division of the Police Department who provide support to victims of violent crimes. A staff member is on-call 24-hours a day. Victims are educated about the process of the criminal justice system and are referred to counseling if necessary.

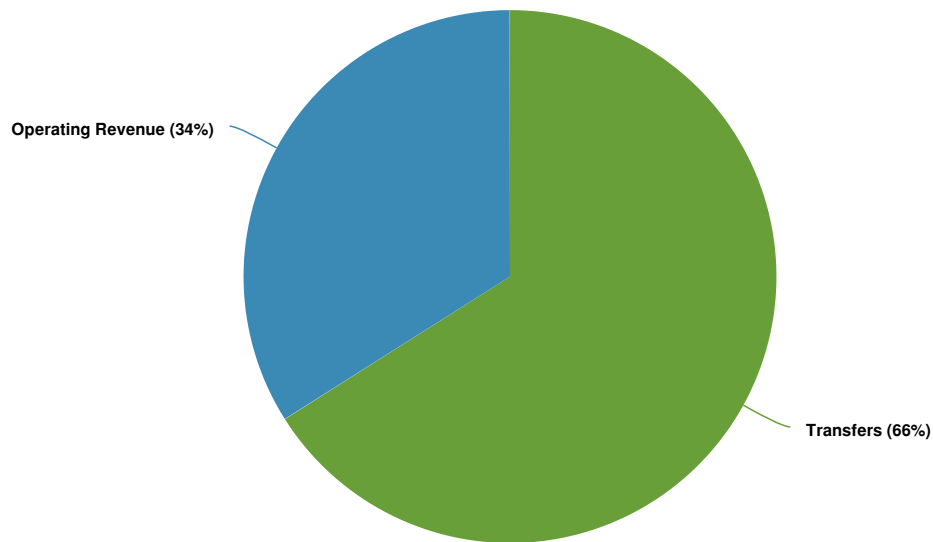
Summary

The City of Greenville is projecting \$156,168 of revenue in FY2024, which represents a 10.4% increase over the prior year. Budgeted expenditures are projected to increase by 10.4% or \$14,742 to \$156,168 in FY2024. This increase is due to rising personell costs.

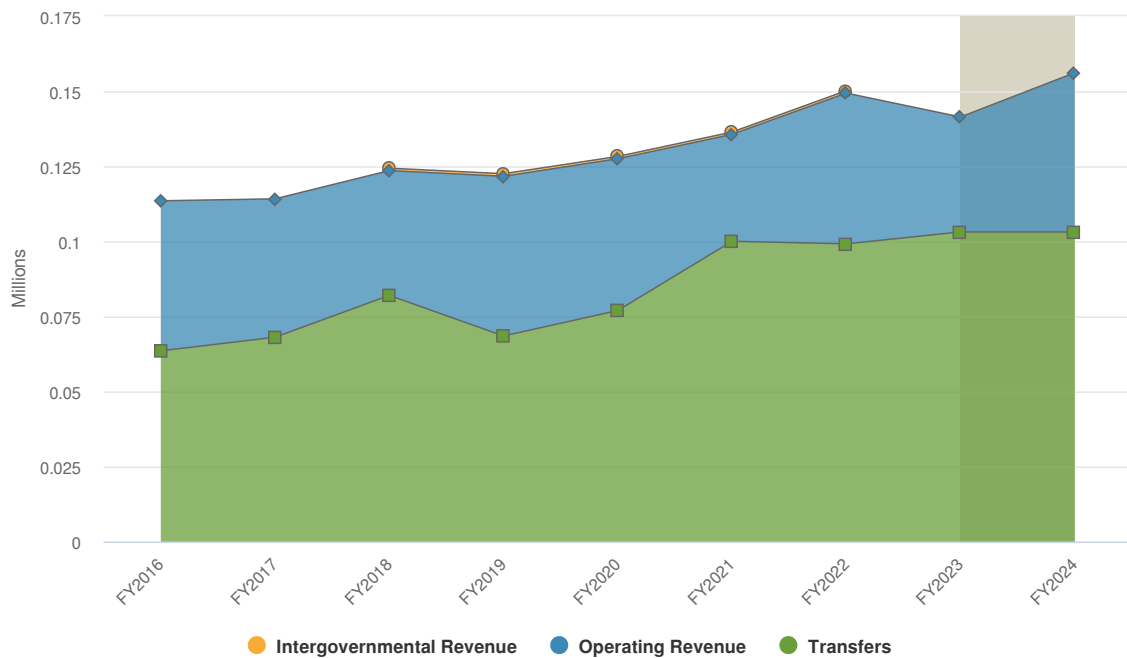


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

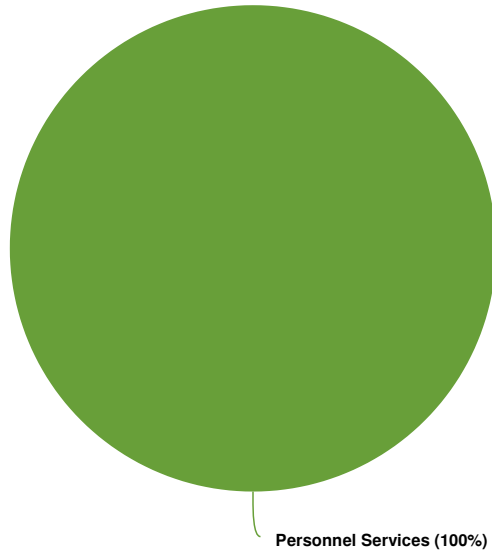


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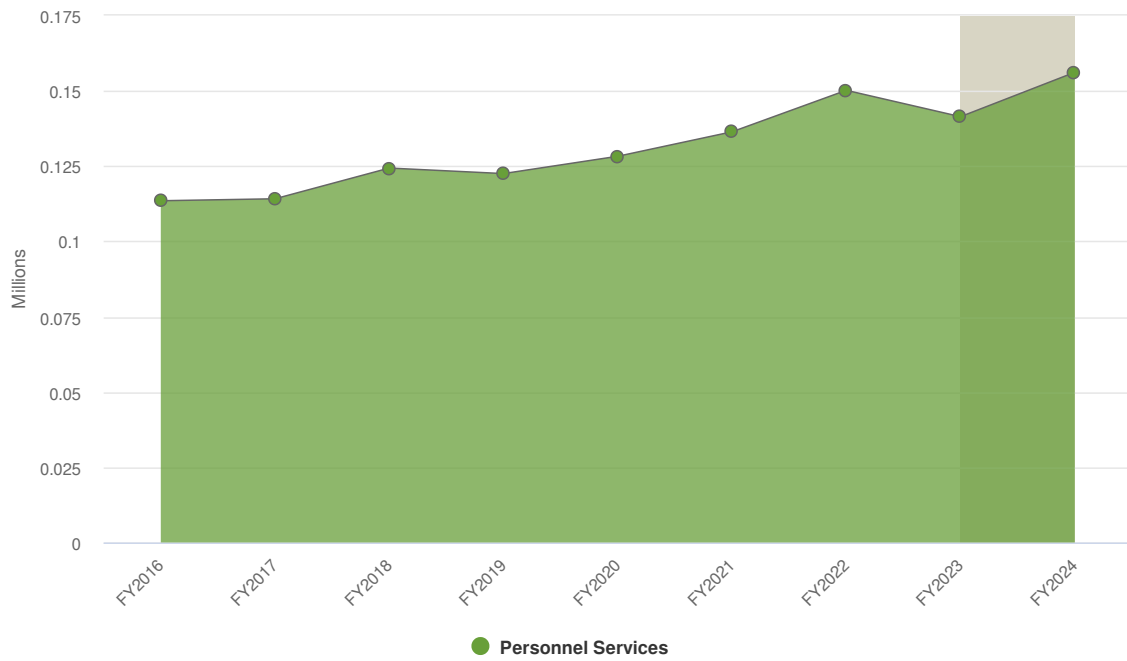
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Operating Revenue						
Victim'S Assistance	\$24,533	\$33,635	\$28,296	\$35,000	\$6,704	23.7%
Conviction Surcharge	\$11,069	\$16,580	\$10,000	\$18,038	\$8,038	80.4%
Total Operating Revenue:	\$35,602	\$50,214	\$38,296	\$53,038	\$14,742	38.5%
Intergovernmental Revenue						
State Gen Appropriation	\$776	\$809	\$0	\$0	\$0	0%
Total Intergovernmental Revenue:	\$776	\$809	\$0	\$0	\$0	0%
Transfers						
General Fund	\$100,026	\$99,162	\$103,130	\$103,130	\$0	0%
Total Transfers:	\$100,026	\$99,162	\$103,130	\$103,130	\$0	0%
Total Revenue Source:	\$136,404	\$150,186	\$141,426	\$156,168	\$14,742	10.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$136,404	\$150,186	\$141,426	\$156,168	\$14,742	10.4%
Total Expense Objects:	\$136,404	\$150,186	\$141,426	\$156,168	\$14,742	10.4%

Fund Balance

This fund maintains a zero fund balance.

Fund Balance
Unassigned
Restricted
Total Fund Balance:



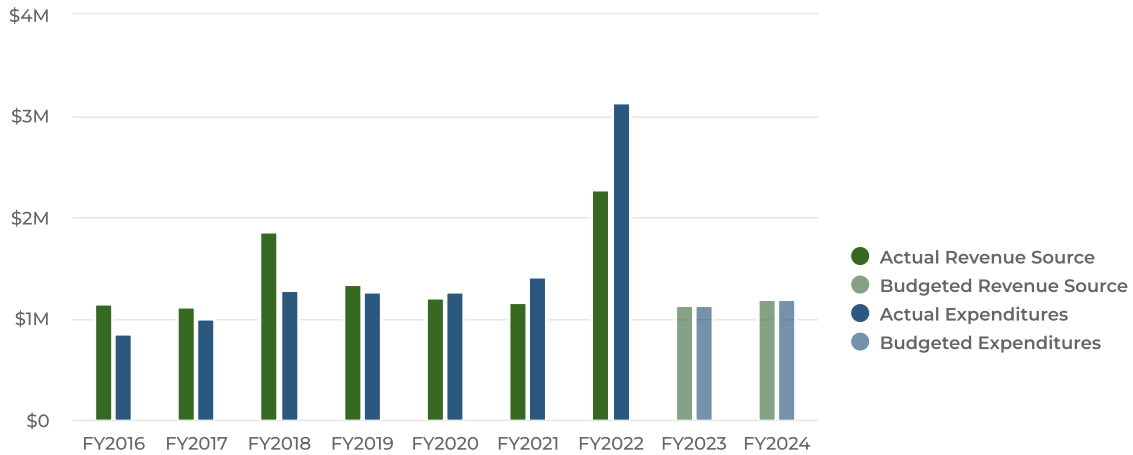
Utility Undergrounding

Utility Undergrounding

The Utility Undergrounding Fund is used to record a 1% Duke Energy franchise fee dedicated to utility undergrounding projects. When a project is selected, Duke Energy will match the City's effort up to an amount equal to 0.5% of Duke revenues. The fund will be used to pay for undergrounding and relocation of utility lines throughout the City in order to minimize power outages.

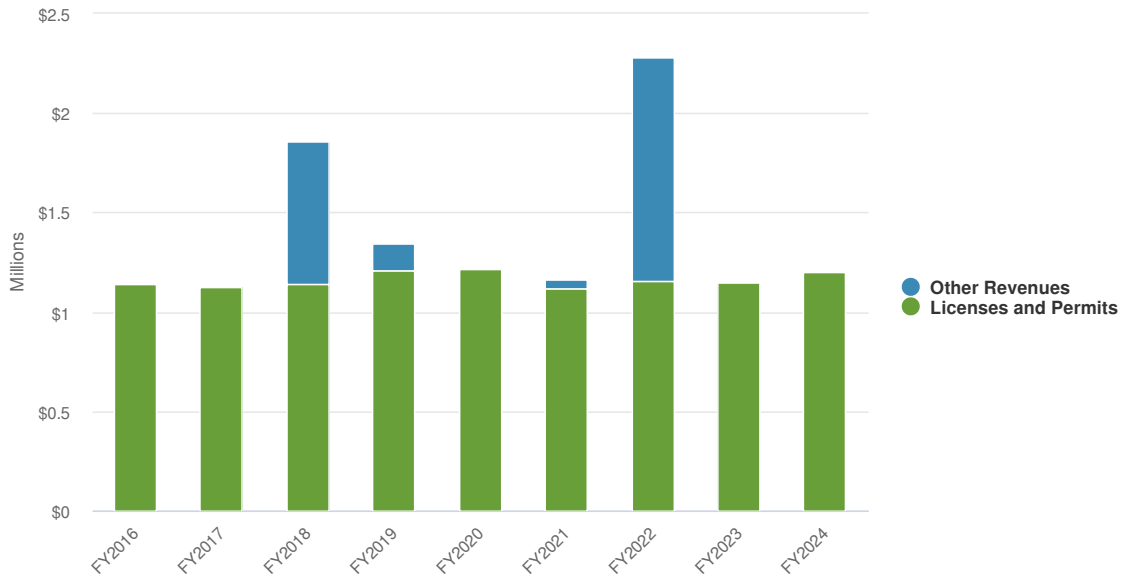
Summary

The City of Greenville is projecting \$1,202,108 of revenue in FY2024, which represents a 5.0% increase from the prior year. Budgeted expenditures are projected to increase by 5.0% or \$56,899 to \$1,202,108 in FY2024.



Revenues by Source

Budgeted and Historical 2024 Revenues by Source

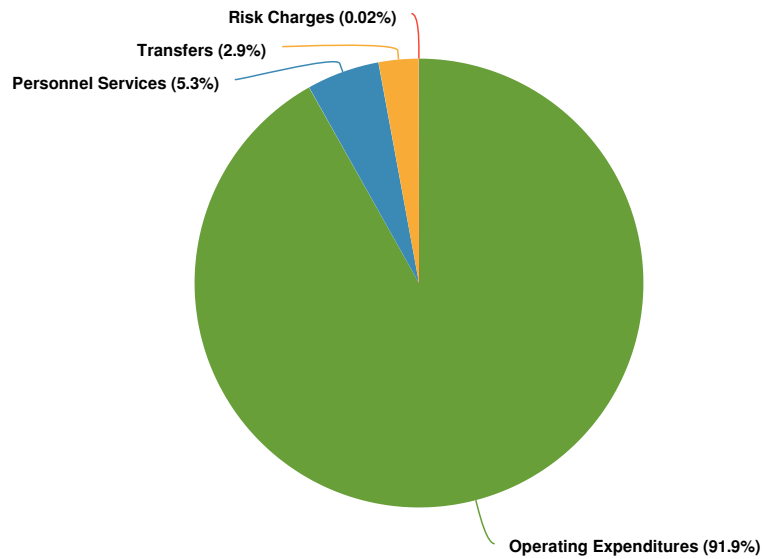


Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Licenses and Permits						
Duke Power	\$1,120,671	\$1,153,649	\$1,145,209	\$1,202,108	\$56,899	5%
Total Licenses and Permits:	\$1,120,671	\$1,153,649	\$1,145,209	\$1,202,108	\$56,899	5%
Other Revenues						
Miscellaneous	\$43,084	\$1,129,117	\$0	\$0	\$0	0%
Total Other Revenues:	\$43,084	\$1,129,117	\$0	\$0	\$0	0%
Total Revenue Source:	\$1,163,755	\$2,282,767	\$1,145,209	\$1,202,108	\$56,899	5%

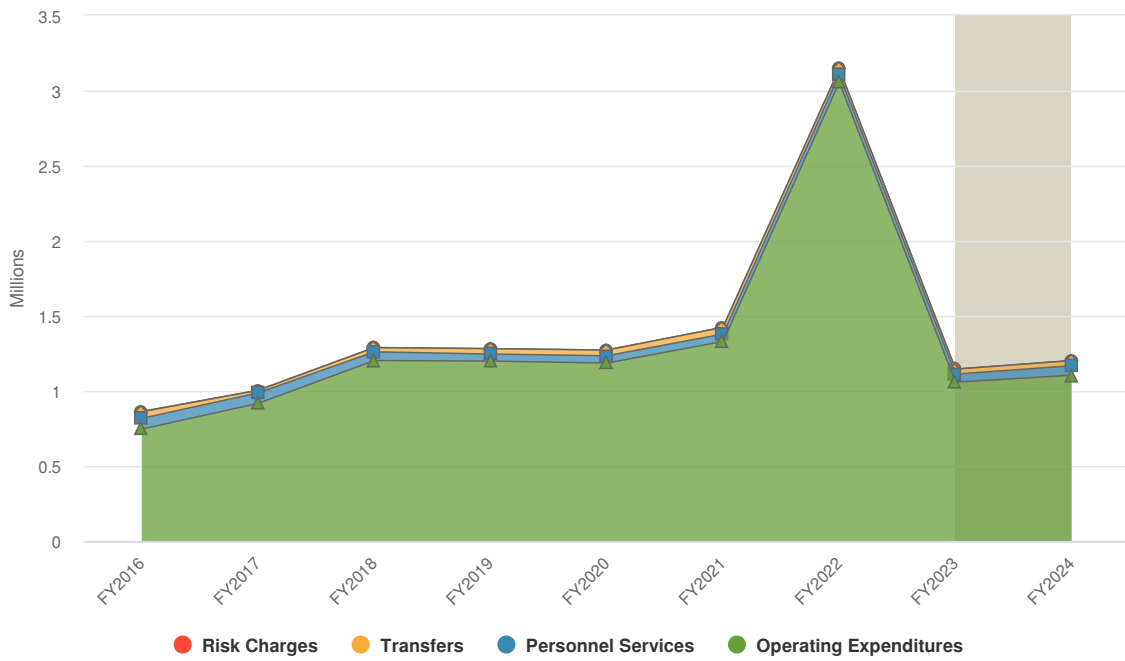
Expenditures by Expense Type

Transfers - \$34,465 is transferred to the General Fund for administrative costs.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

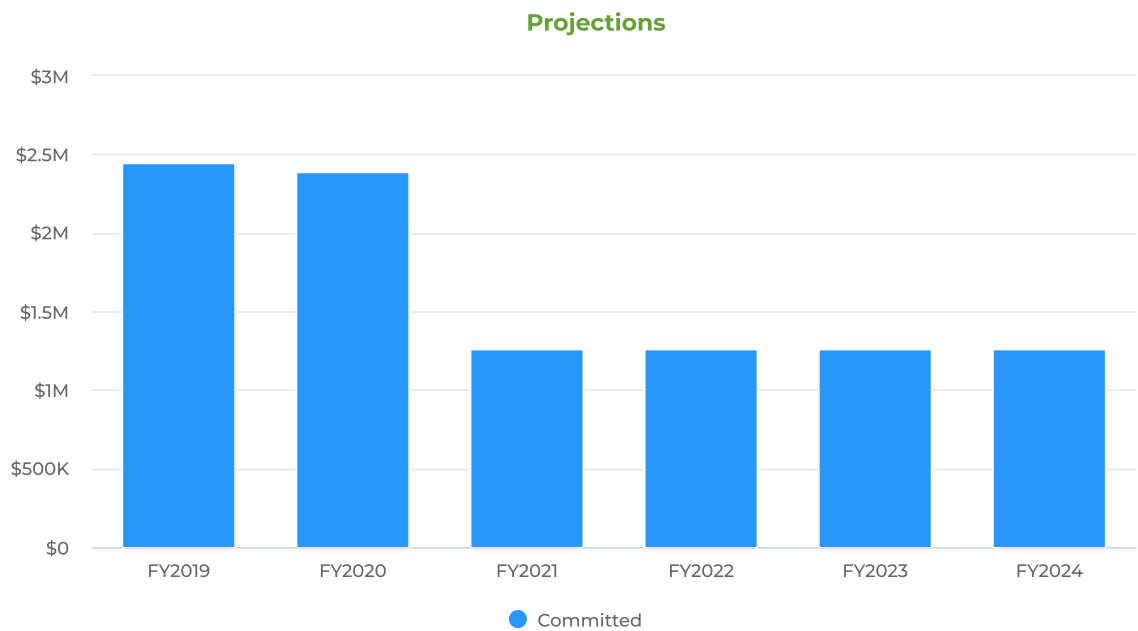


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$49,548	\$51,699	\$53,723	\$63,231	\$9,508	17.7%
Operating Expenditures	\$1,328,951	\$3,057,039	\$1,058,035	\$1,104,205	\$46,170	4.4%
Risk Charges	\$239	\$166	\$847	\$207	-\$640	-75.6%
Transfers	\$44,646	\$36,525	\$32,604	\$34,465	\$1,861	5.7%
Total Expense Objects:	\$1,423,385	\$3,145,429	\$1,145,209	\$1,202,108	\$56,899	5%

Fund Balance

Projected revenues and expenditures are balanced in this projected resulting in no change in fund balance.



	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Committed	\$1,263,567	\$1,263,567	\$1,263,567	\$1,263,567	0%	\$0
Total Fund Balance:	\$1,263,567	\$1,263,567	\$1,263,567	\$1,263,567	0%	\$0



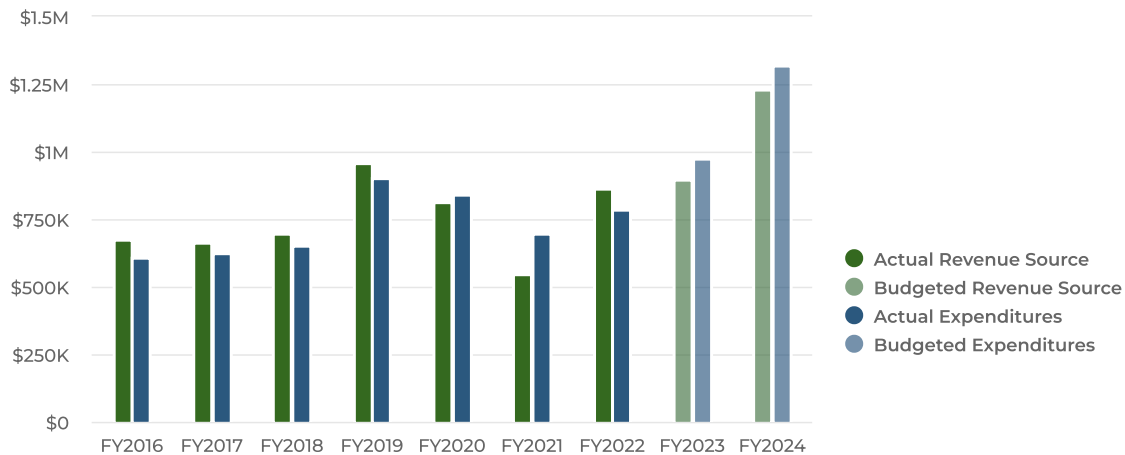


Event Management

The Event Management fund is organizational located within the PRT Department and includes the Tourism Division. The Tourism Division organizes, permits, promotes and professionally manages events that enhance tourism, economic development and community pride. The mission of the division is to be the premier producer of events, enhancing the quality of life, building a sense of belonging and inviting involvement in the community. In FY 2024-25, the Tourism Division will plan and produce City-owned events, including Main Street Fridays, the Saturday Market, Moonlight Movies, Ice on Main, Fireworks on the Fourth, the Jazz Festival, and holiday and seasonal events and activities, including Night of Lights and the Poinsettia Christmas Parade. The division will also manage city contracted events, including Downtown Alive, Artisphere, iMAGINE Upstate, and Fall for Greenville. Additional departmental activities include management of Art in Public Places, administration of downtown sidewalk encroachment regulations and oversight of downtown infrastructure.

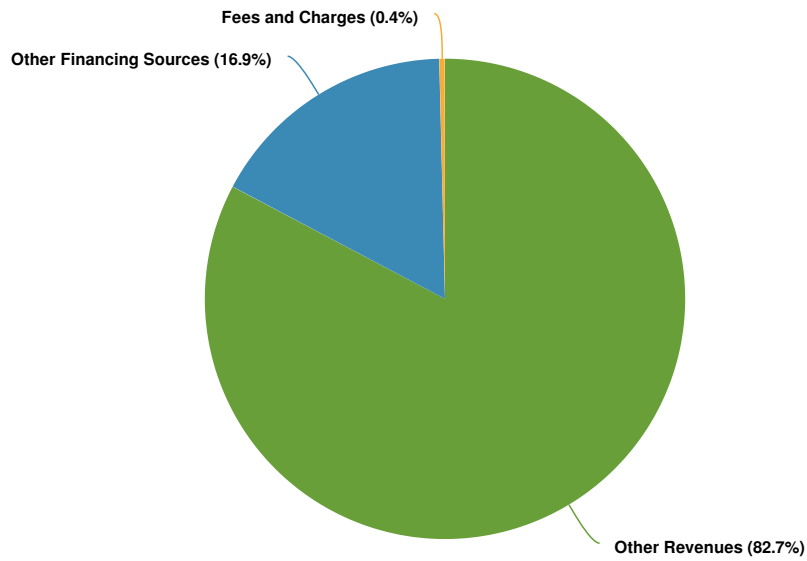
Summary

The City of Greenville is projecting \$1,023,440 of revenue in FY2024, which represents a 13.7% increase over the prior year. Budgeted expenditures are projected to increase by 35.6% or \$347,831 to \$1,324,551 in FY2024. This increase is largely driven by the introduction of new events, such as the Jazz Festival.

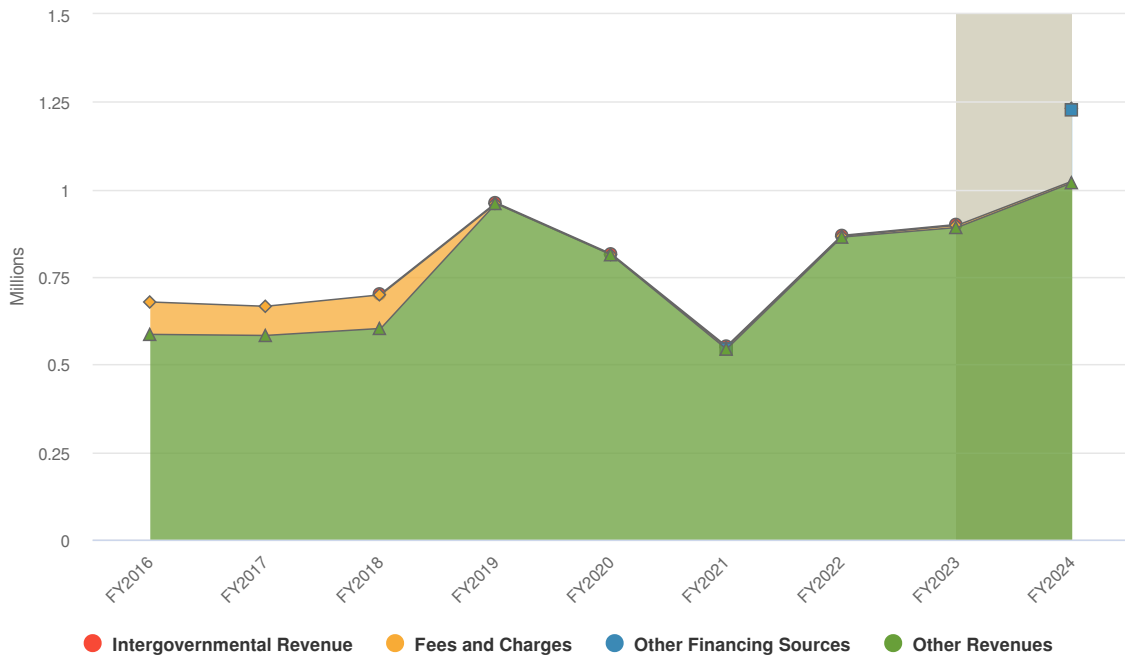


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

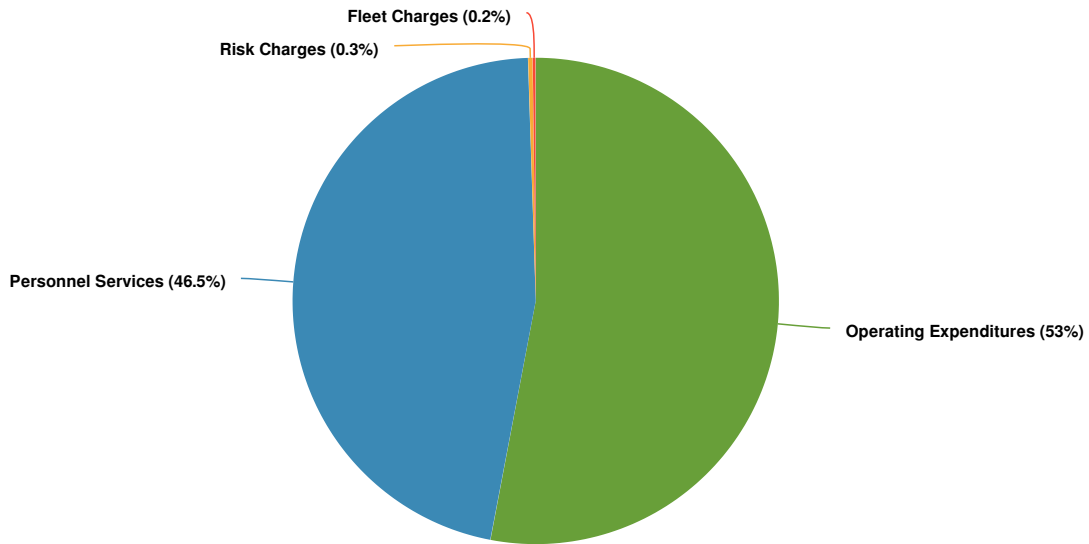
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
State Gen Appropriation	\$3,235	\$2,230	\$2,683	\$0	-\$2,683	-100%
Total Intergovernmental Revenue:	\$3,235	\$2,230	\$2,683	\$0	-\$2,683	-100%
Other Revenues						
Sponsorship Revenue	\$149,010	\$170,805	\$232,000	\$270,000	\$38,000	16.4%
Concession Revenue	\$20,533	\$193,528	\$223,500	\$240,180	\$16,680	7.5%
Vendor Fees	\$50,505	\$68,936	\$64,750	\$67,000	\$2,250	3.5%
Contract Fees	\$193,420	\$246,217	\$210,750	\$261,760	\$51,010	24.2%
Admissions	\$129,934	\$183,319	\$160,000	\$180,000	\$20,000	12.5%
Greenville Merchandise Sa	\$375	\$732	\$0	\$0	\$0	0%
Total Other Revenues:	\$543,777	\$863,536	\$891,000	\$1,018,940	\$127,940	14.4%
Fees and Charges						
Saturday Market	\$229	\$1,110	\$2,040	\$0	-\$2,040	-100%
Sat Mkt Ebt Revenue	\$4,646	\$3,479	\$0	\$0	\$0	0%
Ebt Token Reimbursement	-\$2,378	-\$2,780	\$0	\$0	\$0	0%
Healthy Bucks Token Reimb	-\$2,165	-\$2,895	\$0	\$0	\$0	0%
Ice Scooter Rentals	\$4,760	\$3,729	\$4,080	\$4,500	\$420	10.3%
Total Fees and Charges:	\$5,092	\$2,642	\$6,120	\$4,500	-\$1,620	-26.5%
Other Financing Sources						
Miscellaneous Grants	\$370	\$0	\$0	\$0	\$0	0%
Local Accommodation Tax	\$0	\$0	\$0	\$207,920	\$207,920	N/A
Total Other Financing Sources:	\$370	\$0	\$0	\$207,920	\$207,920	N/A
Total Revenue Source:	\$552,474	\$868,409	\$899,803	\$1,231,360	\$331,557	36.8%

Expenditures by Expense Type

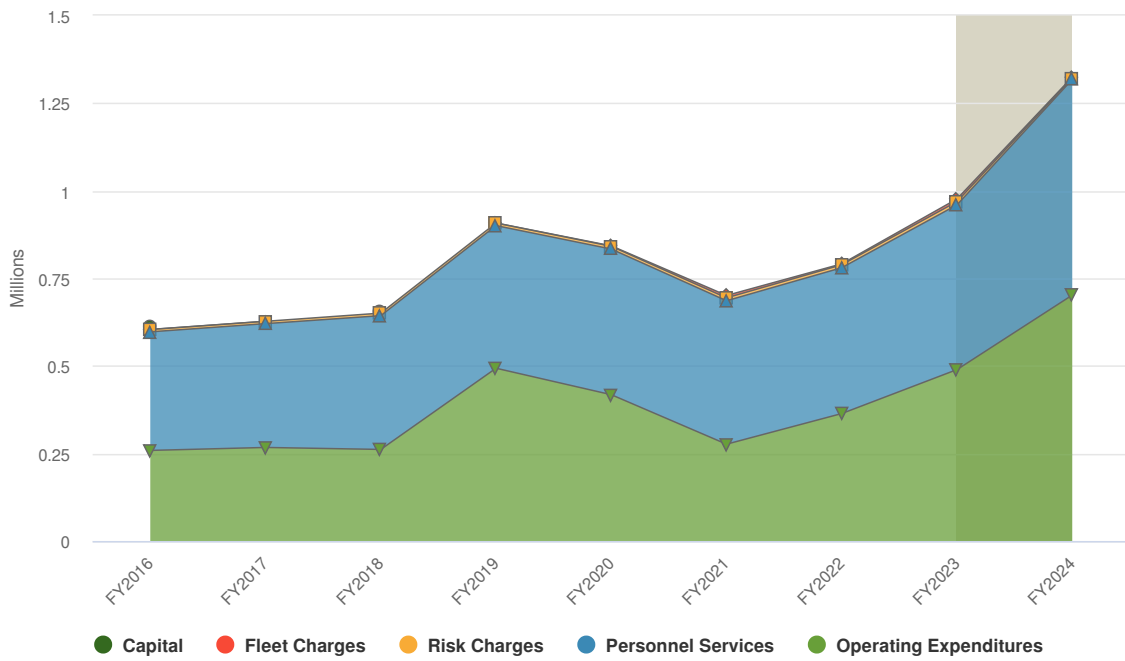
Personnel - Includes the addition of an Event Finance Coordinator position.

Operating - Includes funding for a new event - the Jazz Festival.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

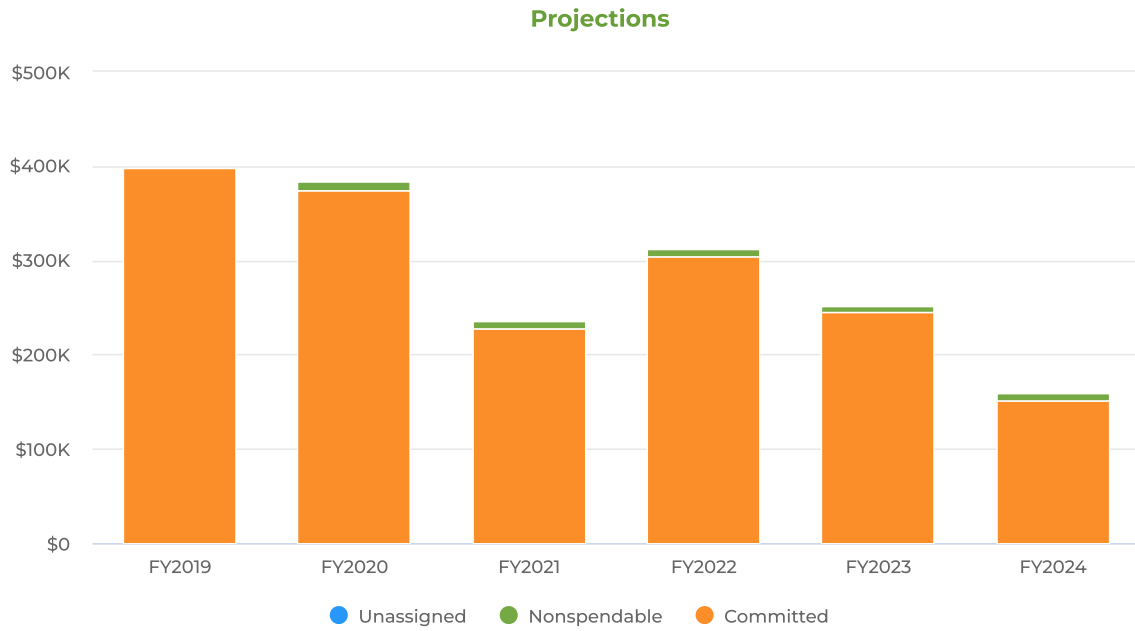


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$409,538	\$416,412	\$470,247	\$615,837	\$145,590	31%
Operating Expenditures	\$276,370	\$363,870	\$489,399	\$702,021	\$212,622	43.4%
Fleet Charges	\$6,751	\$2,669	\$7,599	\$2,699	-\$4,900	-64.5%
Risk Charges	\$8,303	\$8,334	\$9,475	\$3,994	-\$5,481	-57.8%
Total Expense Objects:	\$700,962	\$791,284	\$976,720	\$1,324,551	\$347,831	35.6%

Fund Balance

The change in fund balance from projected \$251,731 at the end of FY 2022-23 to \$158,540 or -37.0% spending down reserves that accumulated during the Pandemic.



	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Unassigned	\$0	\$0	\$0	\$0	0%	\$0
Committed	\$227,761	\$304,886	\$244,603	\$151,412	-38.1%	\$-93,191
Nonspendable	\$7,128	\$7,128	\$7,128	\$7,128	0%	\$0
Total Fund Balance:	\$234,889	\$312,014	\$251,731	\$158,540	-37%	\$-93,191

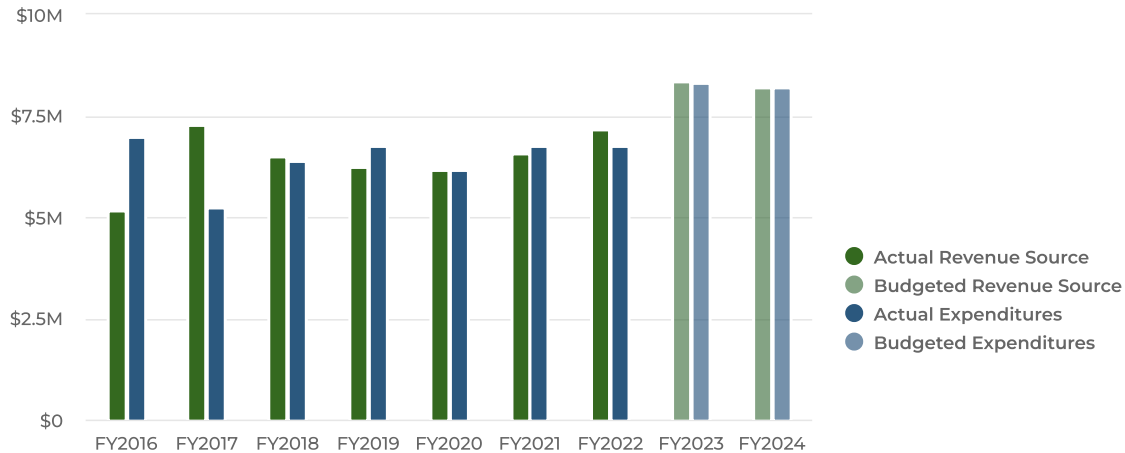


Solid Waste

The Solid Waste Special Revenue Fund accounts for all solid waste operations. The Solid Waste Division, organizationally located in the Public Works Department, oversees solid waste and recycling collection in the City. Currently, six crews provide service once per week for residential customers. The fund is supported by a solid waste fee and a General Fund transfer. Solid waste fees are charged monthly by the Greenville Water System. The rate for FY 2023-24 is \$18.00 per month, which is a \$1 per month increase over the FY 2022-23 fee.

Summary

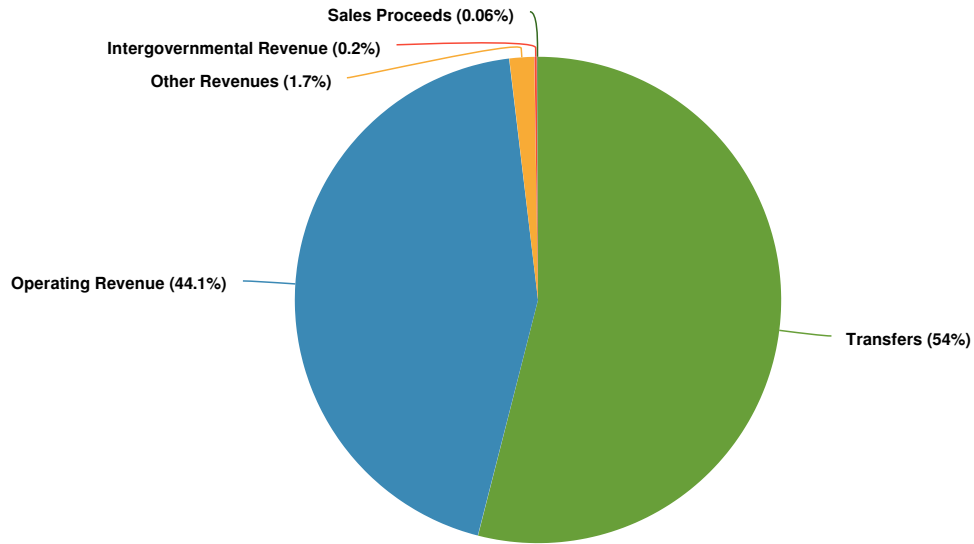
The City of Greenville is projecting \$8,207,039 of revenue in FY2024, which represents a decrease of -2.0% from the prior year. Budgeted expenditures are projected to decrease by -1.6% or \$137,250 to \$8,207,039 in FY2024.



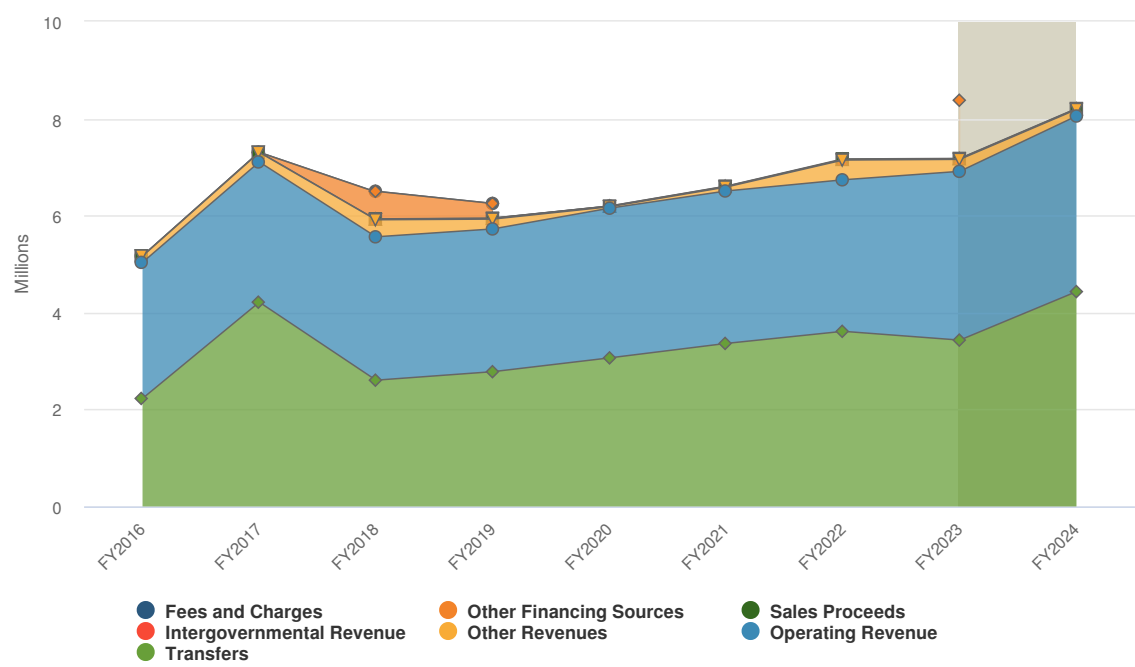
Revenues by Source

The decrease in revenue projection from FY 2022-23 to FY 2023-24 relates to a capital lease of \$1.2M that was budgeted in FY 2022-23. Actual lease proceeds were \$1,612,000 in FY 2022-23. No lease proceeds are budgeted for FY 2023-24. In addition, the General Fund subsidy is increased by \$1M in order to offset the operating loss in the fund. This is combined with a \$1 per month increase in the Solid Waste Fee.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

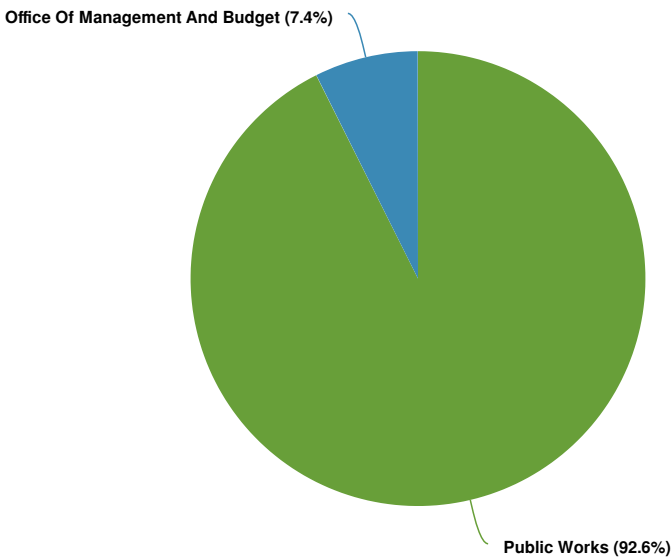


Grey background indicates budgeted figures.

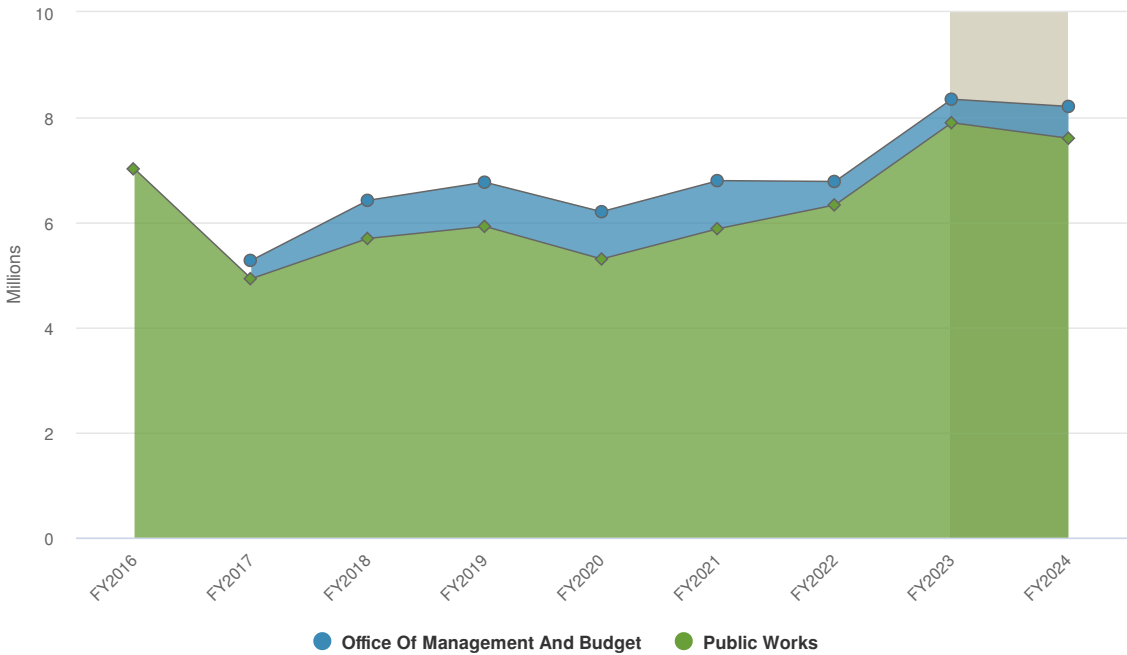
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Operating Revenue						
Refuse Collection Fee	\$3,143,980	\$3,124,772	\$3,480,679	\$3,621,668	\$140,989	4.1%
Total Operating Revenue:	\$3,143,980	\$3,124,772	\$3,480,679	\$3,621,668	\$140,989	4.1%
Intergovernmental Revenue						
State Gen Appropriation	\$14,098	\$13,342	\$14,100	\$14,100	\$0	0%
Total Intergovernmental Revenue:	\$14,098	\$13,342	\$14,100	\$14,100	\$0	0%
Other Revenues						
Sales Equipment Surplus	\$39,450	\$93,775	\$50,000	\$50,000	\$0	0%
Compost Bins	\$0	\$0	\$500	\$500	\$0	0%
Sales Sanitation Carts	\$3,492	\$2,280	\$1,000	\$1,000	\$0	0%
Sales Comingle	\$38,296	\$311,511	\$195,700	\$84,000	-\$111,700	-57.1%
Total Other Revenues:	\$81,238	\$407,566	\$247,200	\$135,500	-\$111,700	-45.2%
Sales Proceeds						
Sales Metal	\$5,010	\$9,615	\$5,150	\$5,100	-\$50	-1%
Total Sales Proceeds:	\$5,010	\$9,615	\$5,150	\$5,100	-\$50	-1%
Other Financing Sources						
Lease Proceeds	\$0	\$0	\$1,200,000	\$0	-\$1,200,000	-100%
Total Other Financing Sources:	\$0	\$0	\$1,200,000	\$0	-\$1,200,000	-100%
Transfers						
Miscellaneous Grants	\$1,099	\$761	\$0	\$0	\$0	0%
General Fund	\$3,361,233	\$3,611,233	\$3,430,671	\$4,430,671	\$1,000,000	29.1%
Total Transfers:	\$3,362,332	\$3,611,994	\$3,430,671	\$4,430,671	\$1,000,000	29.1%
Total Revenue Source:	\$6,606,659	\$7,167,289	\$8,377,800	\$8,207,039	-\$170,761	-2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



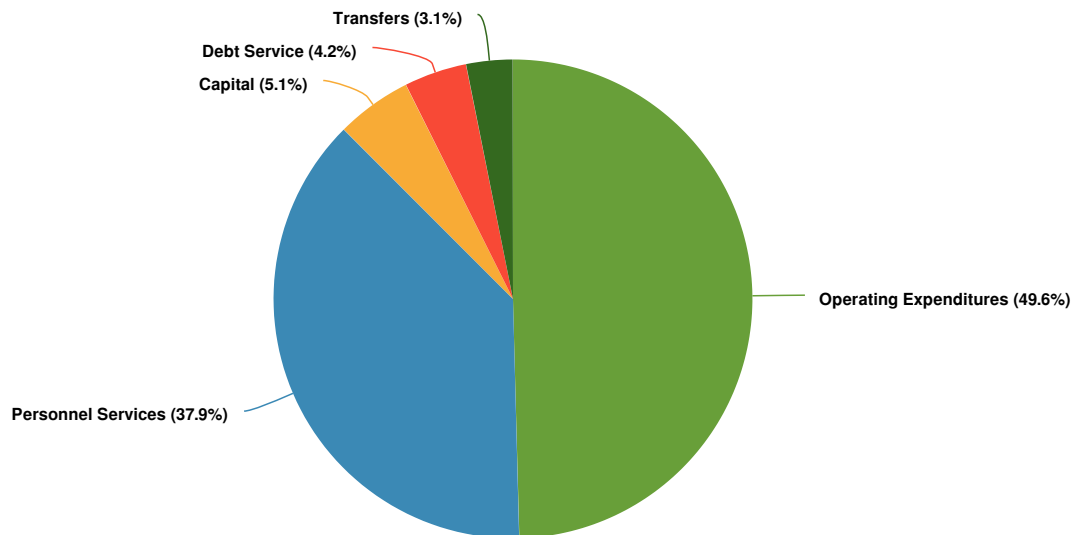
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Office Of Management And Budget	\$914,062	\$446,497	\$447,539	\$605,819	\$158,280	35.4%
Total Office Of Management And Budget:	\$914,062	\$446,497	\$447,539	\$605,819	\$158,280	35.4%
Public Works						
Garbage Disposal Bureau	\$992,964	\$1,073,587	\$1,171,020	\$1,236,000	\$64,980	5.5%
Residential Coll Bureau	\$4,238,148	\$4,433,741	\$5,867,097	\$5,533,288	-\$333,809	-5.7%
Recycling	\$649,297	\$824,608	\$858,633	\$831,932	-\$26,701	-3.1%
Total Public Works:	\$5,880,410	\$6,331,937	\$7,896,750	\$7,601,220	-\$295,530	-3.7%
Total Expenditures:	\$6,794,471	\$6,778,434	\$8,344,289	\$8,207,039	-\$137,250	-1.6%

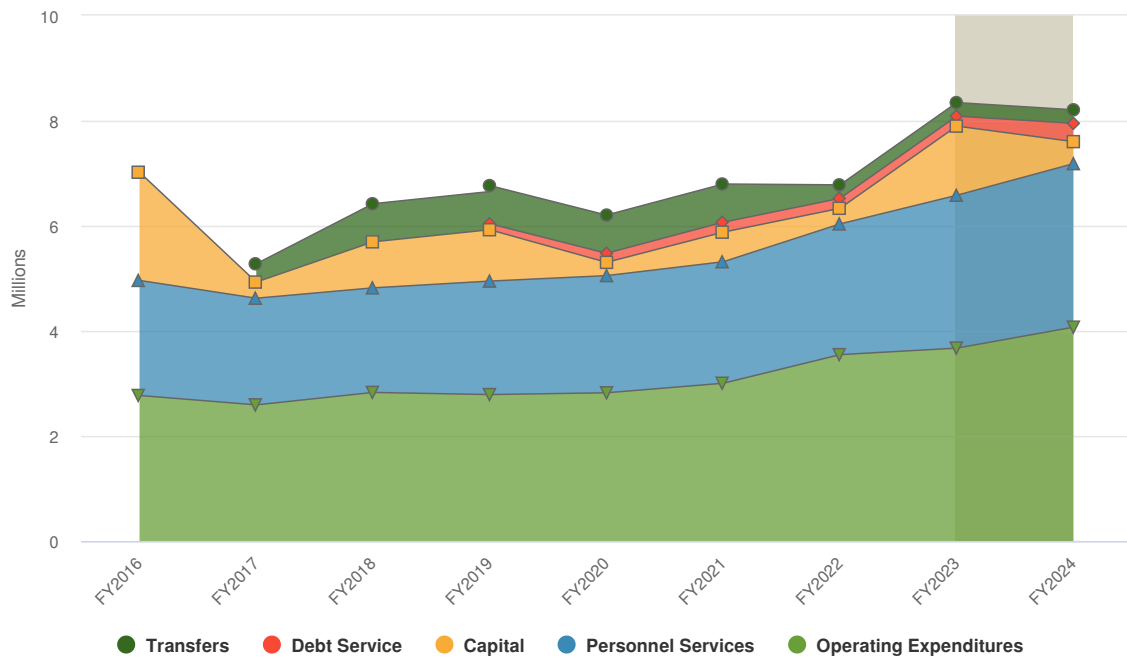
Expenditures by Expense Type

Transfers - The amount shown below as Transfers relates to the transfer to the Public Facilities Corp. for debt service for debt in the name of Greenville Public Facilities Corporation, a blended component unit of the City of Greenville, on the 2016 Installment Purchase debt.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

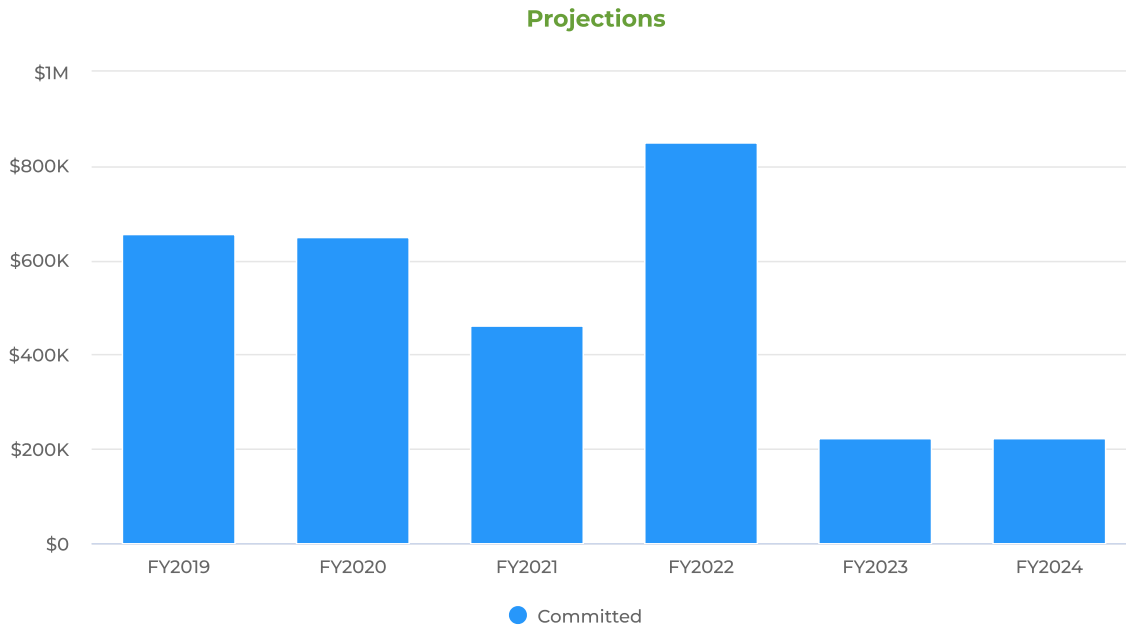


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$2,312,672	\$2,488,221	\$2,908,863	\$3,112,468	\$203,605	7%
Operating Expenditures	\$3,002,093	\$3,546,442	\$3,670,842	\$4,069,387	\$398,545	10.9%
Capital	\$563,181	\$297,275	\$1,317,045	\$419,365	-\$897,680	-68.2%
Debt Service	\$189,304	\$189,304	\$189,306	\$348,236	\$158,930	84%
Transfers	\$727,221	\$257,193	\$258,233	\$257,583	-\$650	-0.3%
Total Expense Objects:	\$6,794,471	\$6,778,434	\$8,344,289	\$8,207,039	-\$137,250	-1.6%

Fund Balance

There is no change in fund balance projected from FY 2022-23 to FY 2023-24 as revenues are budgeted to equal expenditures in FY 2023-24.



	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Committed	\$461,298	\$850,154	\$223,666	\$223,666	0%	\$0
Total Fund Balance:	\$461,298	\$850,154	\$223,666	\$223,666	0%	\$0

Five-Year Forecast

FIVE-YEAR FINANCIAL FORECAST SOLID WASTE FUND BALANCE

	Actual FY 21-22	Forecast FY 22-23	Budget FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Beginning Fund Balance	\$ 477,335	850,154	223,666	223,666	378,340	453,598	433,270
Sources of Fund Balance							
Operating Revenues	\$ 3,556,057	3,545,255	3,776,368	4,044,126	4,313,290	4,583,887	4,855,947
Transfers-In	3,611,233	3,430,671	4,430,671	4,430,671	4,430,671	4,430,671	4,430,671
Debt Proceeds	0	1,578,690	0	0	0	0	0
Total Sources of Fund Balance	\$ 7,167,290	8,554,616	8,207,039	8,474,797	8,743,961	9,014,558	9,286,618
Uses of Fund Balance							
Expenditures	\$ 6,794,471	9,181,104	8,207,039	8,320,123	8,668,703	9,034,886	9,424,874
Total Uses of Fund Balance	\$ 6,794,471	9,181,104	8,207,039	8,320,123	8,668,703	9,034,886	9,424,874
Revenues Over(Under) Expenses	\$ 372,819	(626,488)	0	154,674	75,258	(20,328)	(138,256)
Ending Fund Balance	\$ 850,154	223,666	223,666	378,340	453,598	433,270	295,014

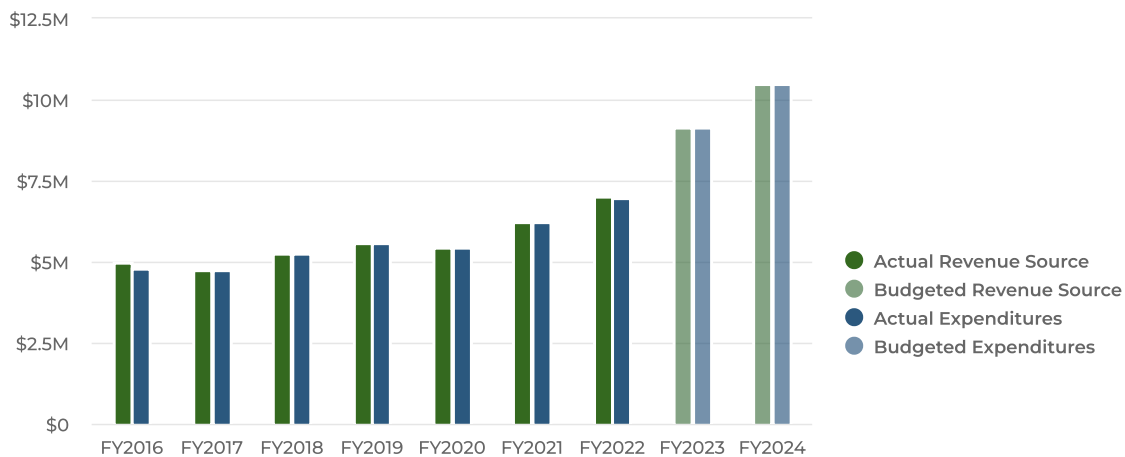




The City of Greenville's Public Transportation Department's Mission is to provide safe, reliable, courteous, and friendly transit services to customers in the greater Greenville area using environmentally responsible and innovative technologies and methods. On March 31, 2008, the City of Greenville began providing transit operations services to the Greenville Transit Authority (GTA). Pursuant to the City's contract with GTA, the City renamed the service "Greenlink" and began operation of fixed route and demand response bus services for GTA. GTA is a separate legal entity and retains ownership of all system assets. The City serves as the day-to-day operator of the transit system under a transportation director appointed by the City Manager. Transit operations are recorded in the Transit Special Revenue Fund, which includes all operating expenditures and records the receipt of GTA's payment for operating the system.

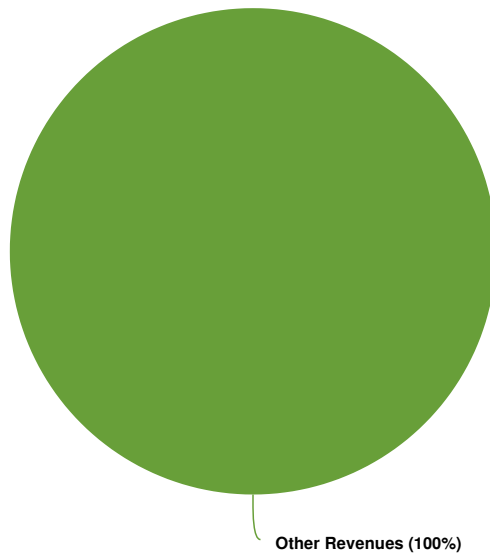
Summary

The City of Greenville is projecting \$10,521,286 of revenue in FY2024, which represents an increase of 14.6% over the prior year. Budgeted expenditures are projected to increase by 14.6% or \$1,338,956 to \$10,521,286 in FY2024.

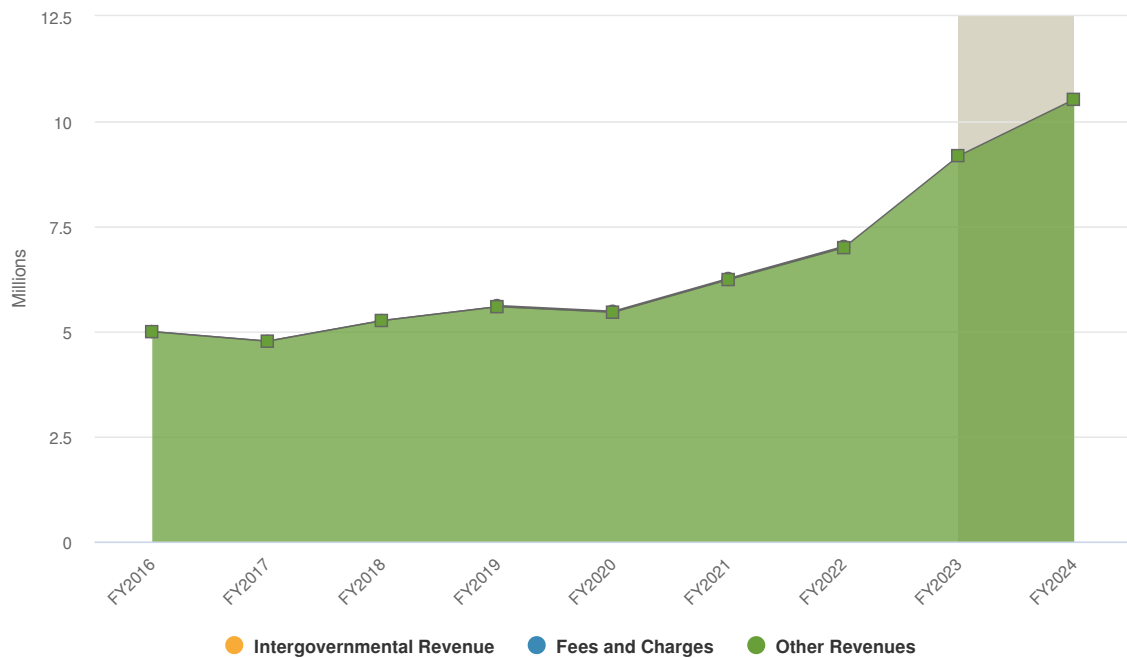


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



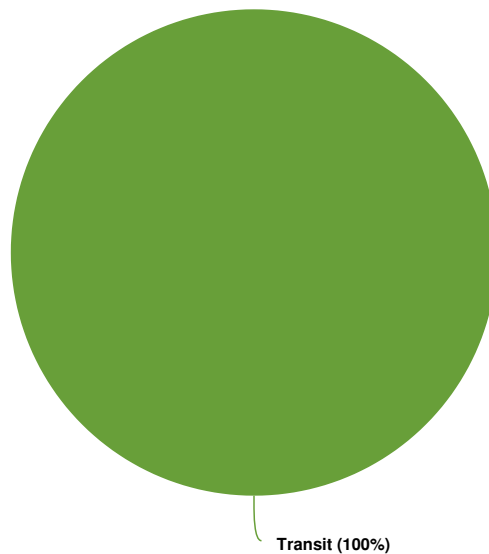
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
State Gen Appropriation	\$25,463	\$29,278	\$0	\$0	\$0	0%
Total Intergovernmental Revenue:	\$25,463	\$29,278	\$0	\$0	\$0	0%
Other Revenues						
Revenue From Gta Billings	\$6,233,697	\$6,993,489	\$9,182,330	\$10,521,286	\$1,338,956	14.6%
Total Other Revenues:	\$6,233,697	\$6,993,489	\$9,182,330	\$10,521,286	\$1,338,956	14.6%
Fees and Charges						
Miscellaneous Chgs & Fees	\$63	\$39	\$0	\$0	\$0	0%
Total Fees and Charges:	\$63	\$39	\$0	\$0	\$0	0%
Total Revenue Source:	\$6,259,223	\$7,022,807	\$9,182,330	\$10,521,286	\$1,338,956	14.6%

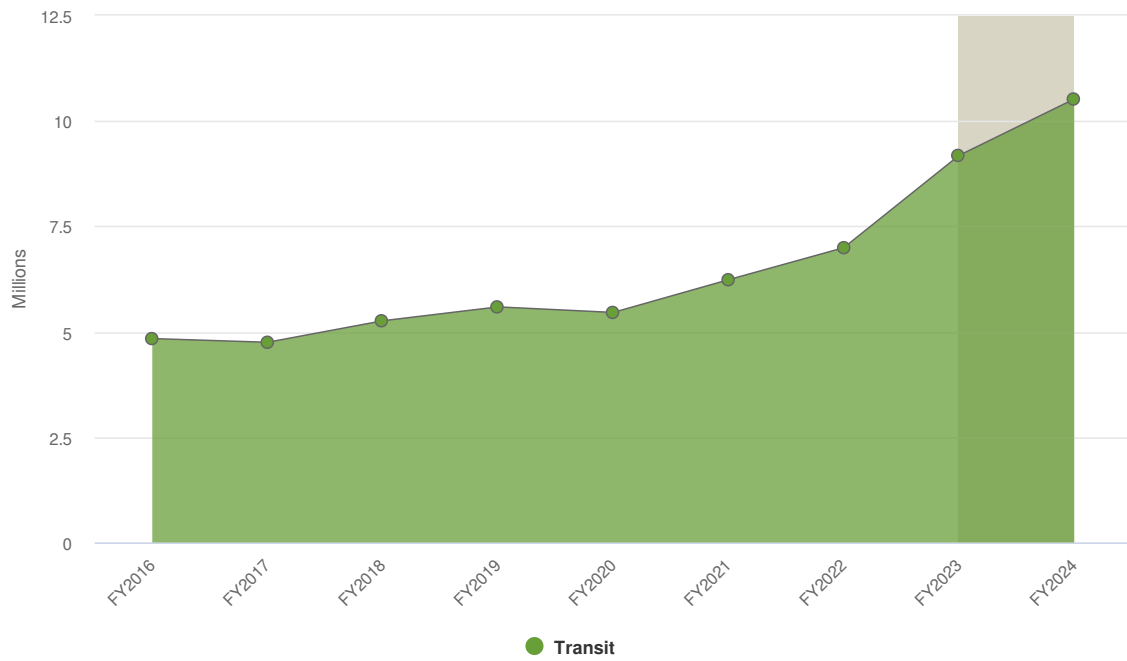
Expenditures by Function

The expenditure budget for FY2024 includes the addition of two new Paratransit Bus Operators. In addition, the Mauldin Simpsonville division is broken out into separate divisions for operations, paratransit (ADA) and vehicle maintenance (PM). The purpose of the breakout is for reporting.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

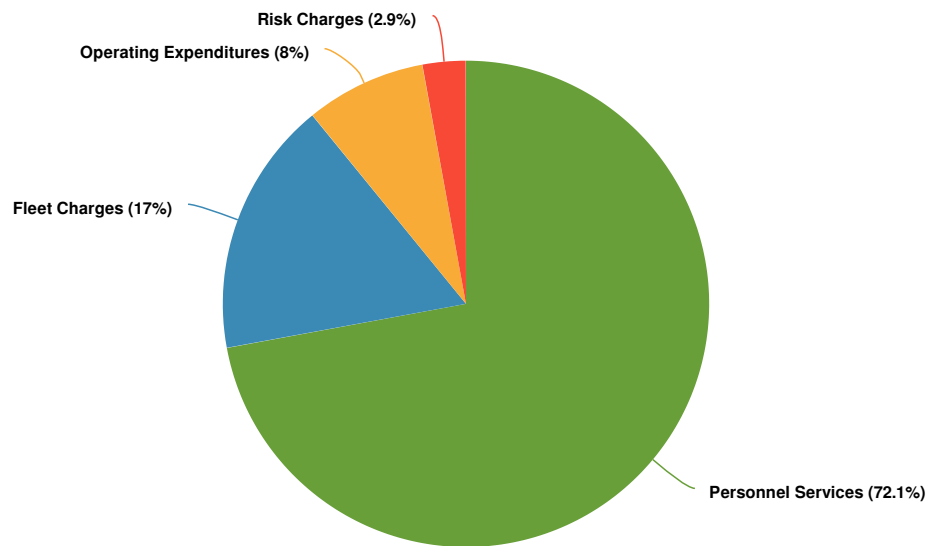


Grey background indicates budgeted figures.

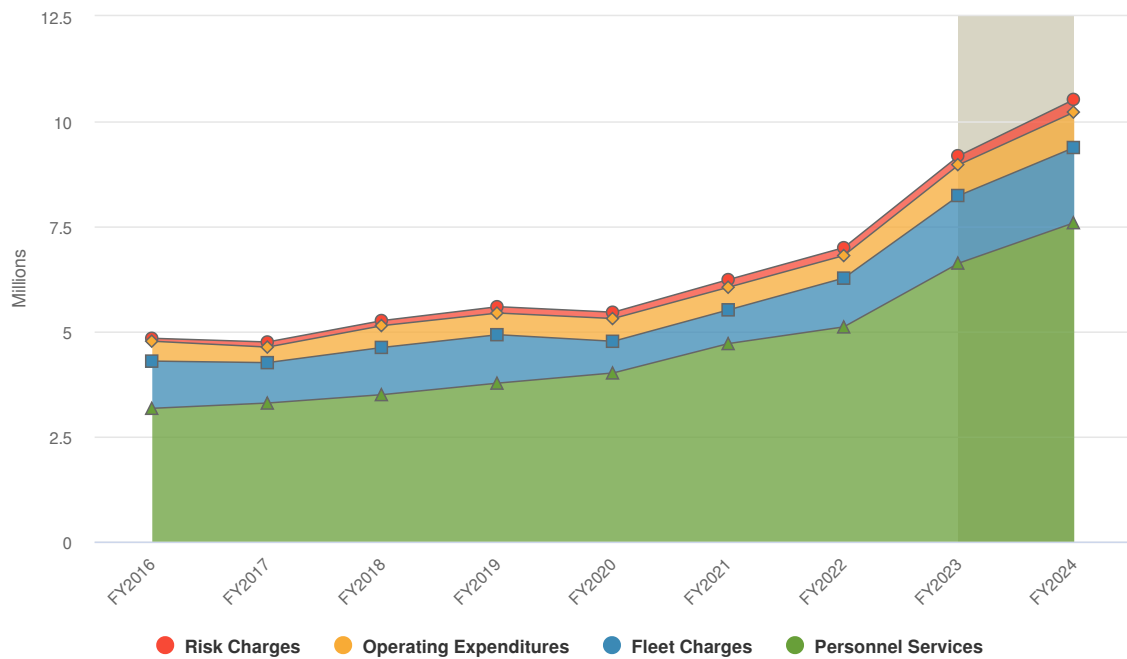
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Transit						
Fixed Route	\$2,682,845	\$2,947,535	\$3,824,182	\$4,171,622	\$347,440	9.1%
Demand Response	\$363,140	\$476,350	\$568,563	\$589,766	\$21,203	3.7%
Vehicle Maintenance	\$855,243	\$976,467	\$1,357,739	\$1,515,771	\$158,032	11.6%
Non Vehicle Maintenance	\$188,396	\$211,060	\$259,944	\$214,723	-\$45,221	-17.4%
Transit	\$586,176	\$642,940	\$726,855	\$833,187	\$106,332	14.6%
Cu-Icar	\$478,569	\$507,786	\$727,575	\$726,034	-\$1,541	-0.2%
Mauldin Simpsonville	\$846,435	\$984,938	\$1,371,103	\$1,045,419	-\$325,684	-23.8%
Trolley	\$232,893	\$246,414	\$346,369	\$409,507	\$63,138	18.2%
Mauldin/Simpsonville ADA	\$0	\$0	\$0	\$379,866	\$379,866	N/A
Mauldin/Simpsonville PM	\$0	\$0	\$0	\$635,391	\$635,391	N/A
Total Transit:	\$6,233,697	\$6,993,489	\$9,182,330	\$10,521,286	\$1,338,956	14.6%
Total Expenditures:	\$6,233,697	\$6,993,489	\$9,182,330	\$10,521,286	\$1,338,956	14.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

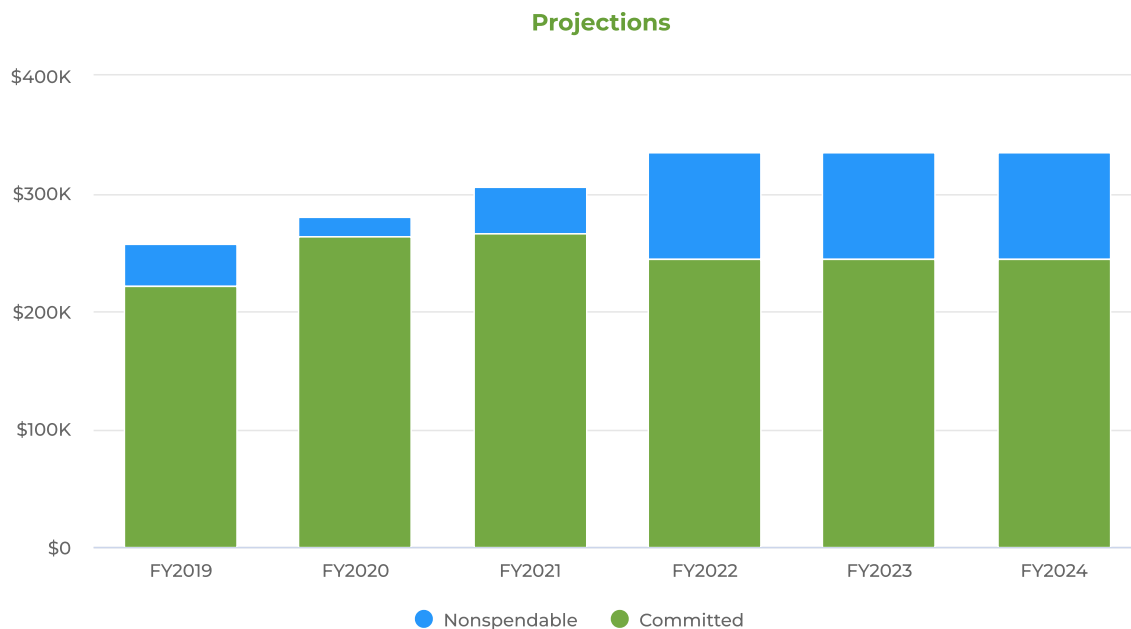


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$4,711,498	\$5,107,941	\$6,626,780	\$7,587,340	\$960,560	14.5%
Operating Expenditures	\$538,381	\$536,161	\$734,300	\$842,696	\$108,396	14.8%
Fleet Charges	\$801,677	\$1,161,200	\$1,607,551	\$1,789,003	\$181,452	11.3%
Risk Charges	\$182,142	\$188,187	\$213,699	\$302,247	\$88,548	41.4%
Total Expense Objects:	\$6,233,697	\$6,993,489	\$9,182,330	\$10,521,286	\$1,338,956	14.6%

Fund Balance

Projected revenues and expenditures are balanced in this fund resulting in no change in fund balance.



	FY2021	FY2022	FY2023	FY2024	% Change	\$ Change
Fund Balance	Actual	Actual	Projected	Projected		
Committed	\$266,185	\$244,699	\$244,699	\$244,699	0%	\$0
Nonspendable	\$39,435	\$90,238	\$90,238	\$90,238	0%	\$0
Total Fund Balance:	\$305,620	\$334,937	\$334,937	\$334,937	0%	\$0

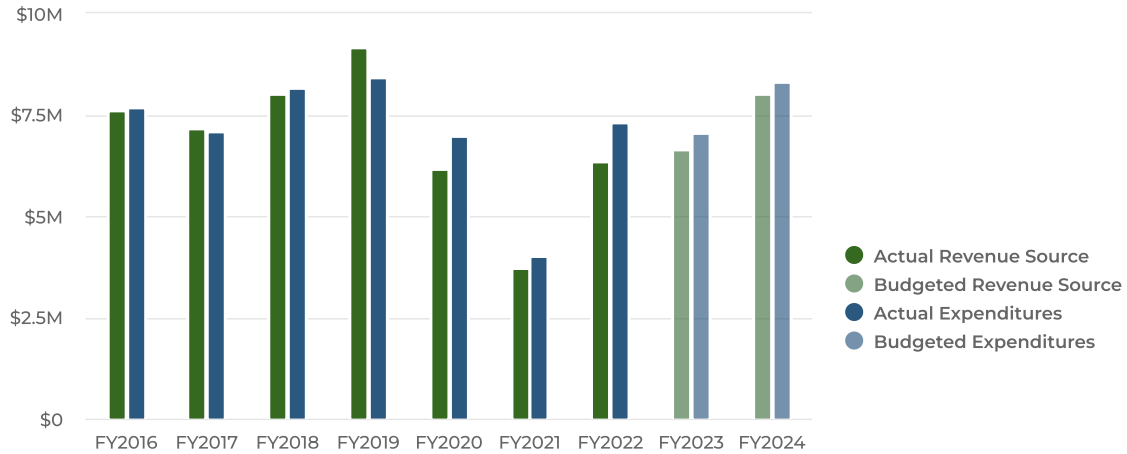


Greenville Convention Center

Located on a 39-acre campus, the Greenville Convention Center is one of the largest convention and conference centers in the Southeast. The annual economic impact of the Greenville Convention Center is estimated at more than \$50 million. The facility includes 280,000 square feet of exhibit space and 60,000 square feet of meeting and conference space.

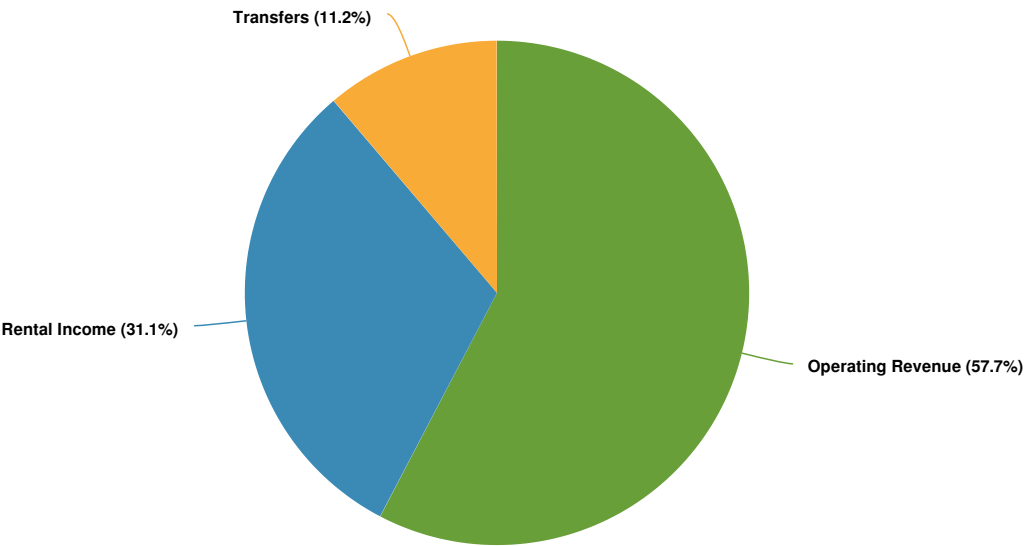
Summary

The City of Greenville is projecting \$8,033,223 of revenue in FY2024, which represents an increase of 20.6% over the prior year. Budgeted expenses are projected to increase by 17.8% or \$1,261,520 to \$8,343,701 in FY2024. The reason for the increase is the increased number of events following the Pandemic.

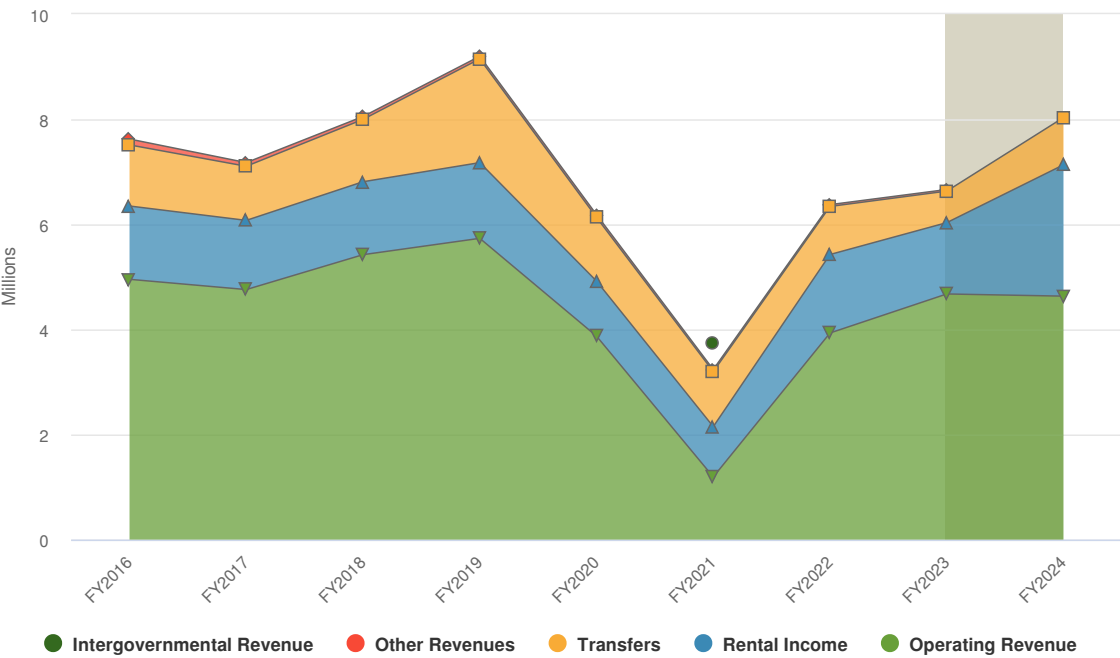


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

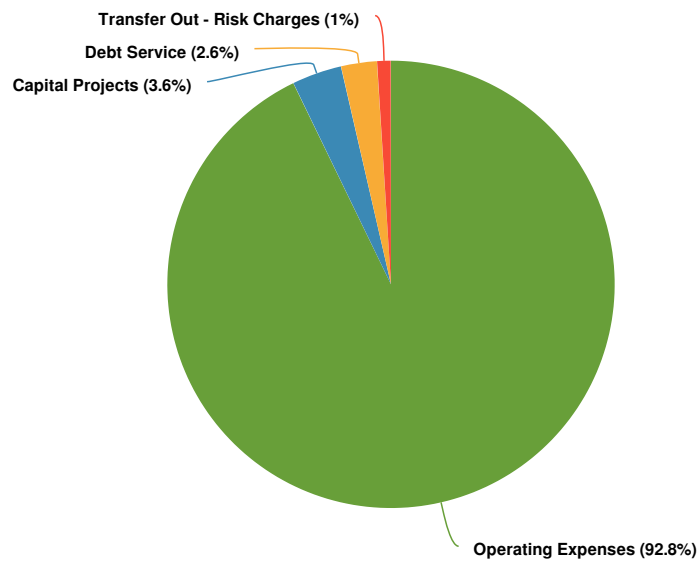


Grey background indicates budgeted figures.

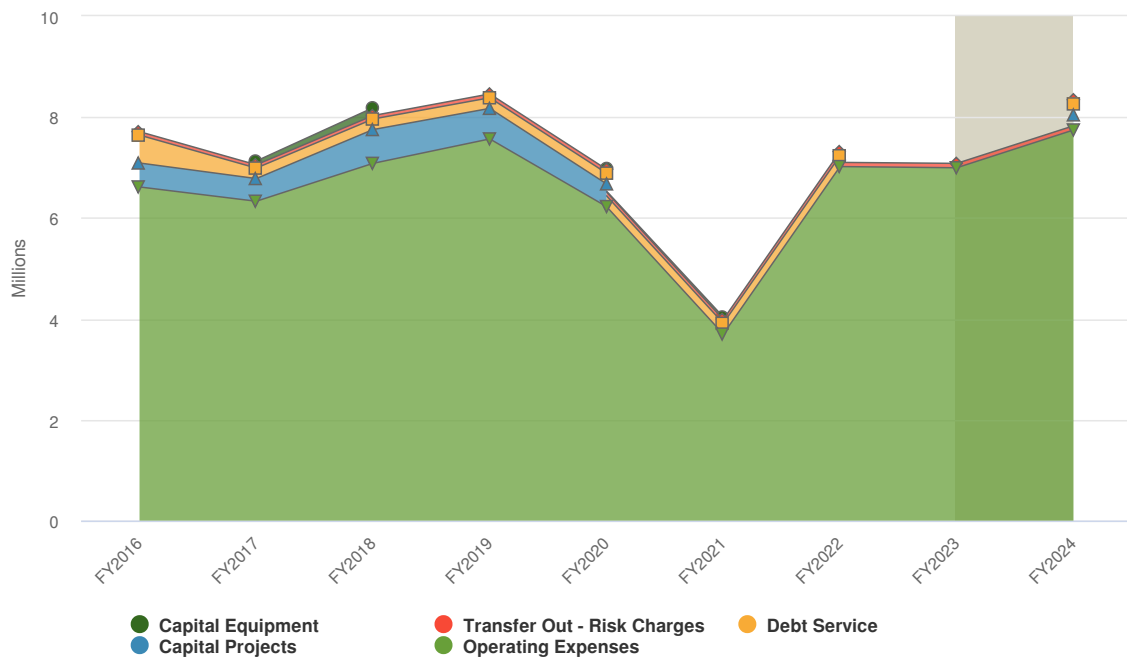
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Operating Revenue						
Food & Beverage Income	\$473,728	\$2,594,362	\$3,494,187	\$3,636,185	\$141,998	4.1%
Paid Admissions	\$50,731	\$142,568	\$103,675	\$0	-\$103,675	-100%
Ancillary	\$236,479	\$720,718	\$619,730	\$465,511	-\$154,219	-24.9%
Show Management	\$420,367	\$471,017	\$445,000	\$453,956	\$8,956	2%
Miscellaneous	\$10,816	\$3,625	\$12,190	\$77,590	\$65,400	536.5%
Total Operating Revenue:	\$1,192,121	\$3,932,290	\$4,674,782	\$4,633,242	-\$41,540	-0.9%
Intergovernmental Revenue						
State Gen Appropriation	\$500,000	\$0	\$0	\$0	\$0	0%
Total Intergovernmental Revenue:	\$500,000	\$0	\$0	\$0	\$0	0%
Other Revenues						
Interest Subsidy Qe Bond	\$39,974	\$34,332	\$30,118	\$0	-\$30,118	-100%
Total Other Revenues:	\$39,974	\$34,332	\$30,118	\$0	-\$30,118	-100%
Rental Income						
Rental Income	\$957,080	\$1,493,586	\$1,357,775	\$2,499,981	\$1,142,206	84.1%
Total Rental Income:	\$957,080	\$1,493,586	\$1,357,775	\$2,499,981	\$1,142,206	84.1%
Transfers						
Hospitality Tax	\$997,993	\$914,827	\$600,000	\$600,000	\$0	0%
Local Accommodation Tax	\$50,000	\$0	\$0	\$300,000	\$300,000	N/A
Total Transfers:	\$1,047,993	\$914,827	\$600,000	\$900,000	\$300,000	50%
Total Revenue Source:	\$3,737,167	\$6,375,035	\$6,662,675	\$8,033,223	\$1,370,548	20.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Capital Projects						
CONSTRUCTION	\$0	\$0	\$0	\$300,000	\$300,000	N/A
Total Capital Projects:	\$0	\$0	\$0	\$300,000	\$300,000	N/A
Debt Service						
2010 QE BOND PRINCIPAL	\$158,297	\$167,011	\$0	\$185,160	\$185,160	N/A
2010 QE BOND INTEREST	\$55,088	\$47,638	\$0	\$31,550	\$31,550	N/A
Total Debt Service:	\$213,386	\$214,649	\$0	\$216,710	\$216,710	N/A
Operating Expenses						
MANAGEMENT FEES	\$96,264	\$157,564	\$182,203	\$200,000	\$17,797	9.8%
INCENTIVE FEES	\$0	\$26,000	\$0	\$20,000	\$20,000	N/A
DEPRECIATION	\$0	\$904,654	\$0	\$0	\$0	0%
PROFESSIONAL SERVICES	\$93,073	\$117,946	\$976,539	\$1,550,640	\$574,101	58.8%
SALARIES & BENEFITS	\$2,086,209	\$3,364,029	\$703,028	\$2,540,176	\$1,837,148	261.3%
SHOW MANAGEMENT EXP	\$284,281	\$286,472	\$291,806	\$412,758	\$120,952	41.4%
ADVERTISING EXPENSE	\$44,061	\$90,671	\$528,518	\$0	-\$528,518	-100%
RENTAL EXPENSE	\$73,411	\$122,607	\$277,080	\$0	-\$277,080	-100%
MISCELLANEOUS	\$245,618	\$353,258	\$0	\$108,784	\$108,784	N/A
MATERIALS & SUPPLIES	\$2,017	\$75,673	\$0	\$0	\$0	0%
M&S-FOOD & BEVERAGE	\$166,787	\$636,719	\$2,560,513	\$2,911,834	\$351,321	13.7%
REPAIRS & MAINTENANCE	\$595,858	\$871,876	\$1,475,555	\$0	-\$1,475,555	-100%
TRAVEL & TRAINING	\$278	\$1,892	\$0	\$0	\$0	0%
MISCELLANEOUS	\$9,200	\$9,463	\$0	\$0	\$0	0%
Total Operating Expenses:	\$3,697,056	\$7,018,823	\$6,995,242	\$7,744,192	\$748,950	10.7%
Capital Equipment						
MACHINERY AND EQUIPMENT	\$50,000	\$0	\$0	\$0	\$0	0%
Total Capital Equipment:	\$50,000	\$0	\$0	\$0	\$0	0%
Transfer Out - Risk Charges						
ADMIN FEES-GEN/PROP LIA	\$77,000	\$82,799	\$86,939	\$82,799	-\$4,140	-4.8%
Total Transfer Out - Risk Charges:	\$77,000	\$82,799	\$86,939	\$82,799	-\$4,140	-4.8%
Total Expense Objects:	\$4,037,441	\$7,316,271	\$7,082,181	\$8,343,701	\$1,261,520	17.8%





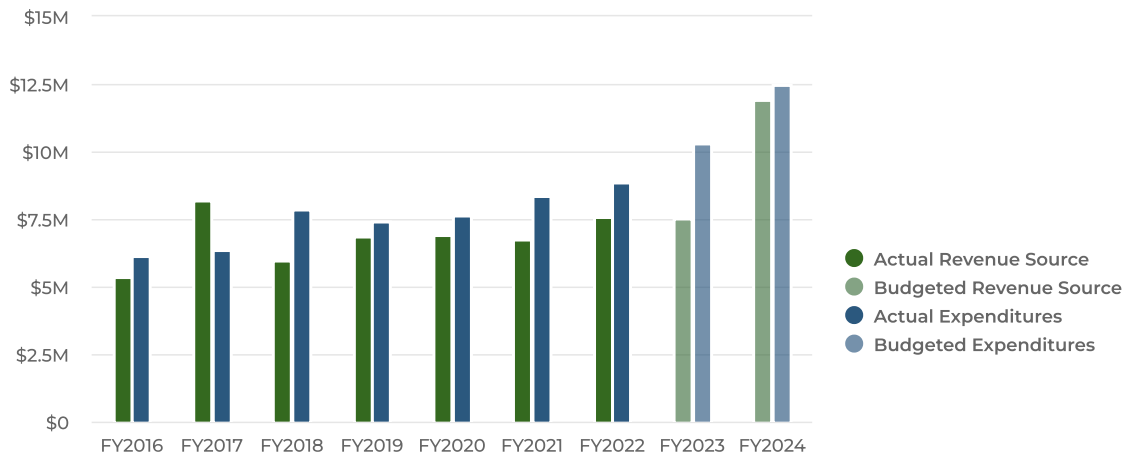
Wastewater

Wastewater, organizationally located in the Public Works Department, is responsible for maintaining over 300 miles of wastewater lines. This bureau also oversees a program of remedial repairs to the City system, which is designed to reduce inflow into the Mauldin Road treatment plant. Operations are financed by a wastewater charge that is based on meter size, and wastewater fees are subject to annual review.

Summary

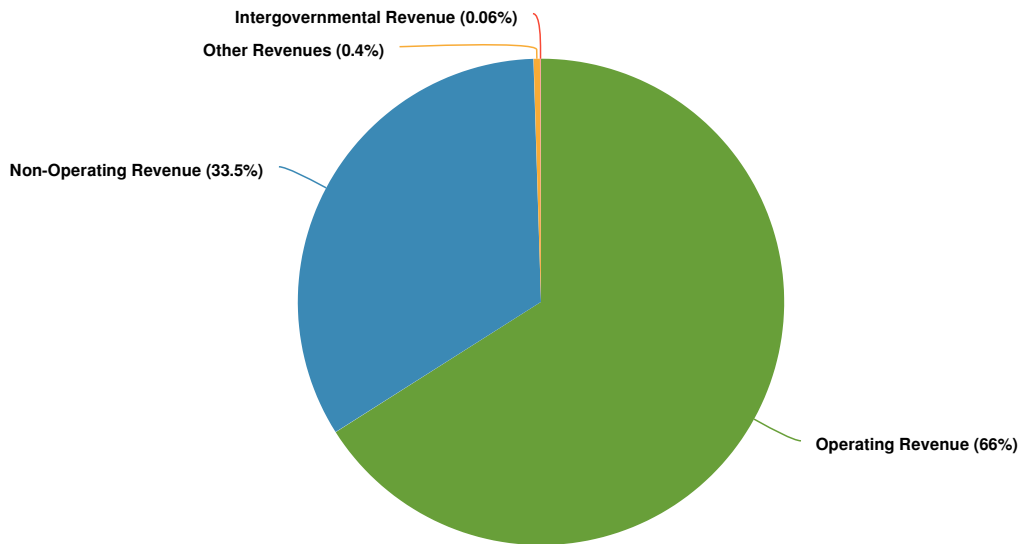
The City of Greenville is projecting \$11,937,323 of revenue in FY2024, which represents an increase of 58.1% over the prior year. The increase in revenue is due to the planned issuance of a \$4M bond for capital costs. When the bond is excluded, the revenue increase is 5.1%.

Budgeted expenses are projected to increase by 21.3% or \$2,193,511 to \$12,502,017 in FY2024.

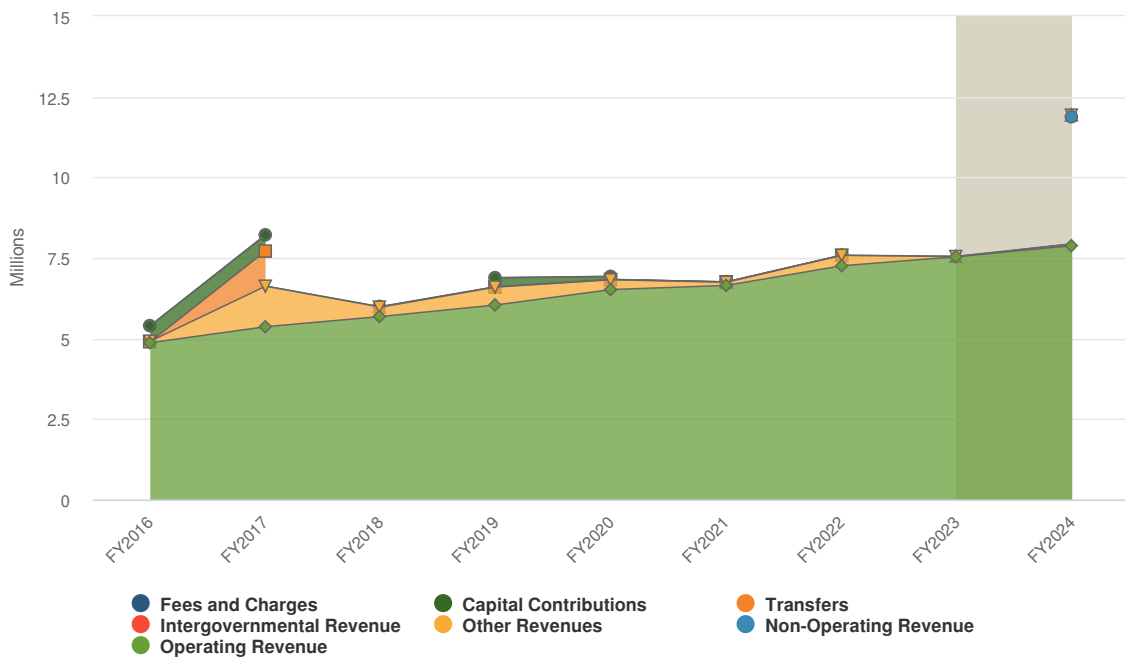


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Operating Revenue						
Wastewater Fee	\$6,645,590	\$7,255,193	\$7,537,189	\$7,879,996	\$342,807	4.5%
Total Operating Revenue:	\$6,645,590	\$7,255,193	\$7,537,189	\$7,879,996	\$342,807	4.5%
Non-Operating Revenue						
Bond Proceeds	\$0	\$0	\$0	\$4,000,000	\$4,000,000	N/A
Total Non-Operating Revenue:	\$0	\$0	\$0	\$4,000,000	\$4,000,000	N/A
Intergovernmental Revenue						
State Gen Appropriation	\$7,509	\$7,327	\$7,154	\$7,327	\$173	2.4%
Total Intergovernmental Revenue:	\$7,509	\$7,327	\$7,154	\$7,327	\$173	2.4%
Other Revenues						
Int Earnings-Pooled	\$15,824	\$18,756	\$4,913	\$50,000	\$45,087	917.7%
Sales Equipment Surplus	\$3,783	\$0	\$0	\$0	\$0	0%
Int Earn-2008 Sewer Const	\$4	\$28	\$0	\$0	\$0	0%
Int Earnings-2011 Sewer	\$18	\$14	\$0	\$0	\$0	0%
Int Earnings-2012 Srf	\$1	\$5	\$0	\$0	\$0	0%
Int Earn / 2015 Sewer	\$8	\$17	\$0	\$0	\$0	0%
Int Earnings - 2017 Sewer	\$4	\$9	\$0	\$0	\$0	0%
Int Earn - 2018 Sewer	\$8	\$19	\$0	\$0	\$0	0%
Contributed Capital	\$79,673	\$301,471	\$0	\$0	\$0	0%
2022 Sewer	\$0	\$1,929	\$0	\$0	\$0	0%
2022 Sewer Monthly DS	\$0	\$9	\$0	\$0	\$0	0%
Total Other Revenues:	\$99,323	\$322,257	\$4,913	\$50,000	\$45,087	917.7%
Fees and Charges						
Miscellaneous Chgs & Fees	\$78	\$75	\$0	\$0	\$0	0%
Bldg Reinspection Fees	\$2,217	\$912	\$0	\$0	\$0	0%
Total Fees and Charges:	\$2,295	\$987	\$0	\$0	\$0	0%
Transfers						
Miscellaneous Grants	\$1,732	\$0	\$0	\$0	\$0	0%
Gain (Loss) On Disposal	\$0	-\$2,193	\$0	\$0	\$0	0%
Total Transfers:	\$1,732	-\$2,193	\$0	\$0	\$0	0%
Total Revenue Source:	\$6,756,448	\$7,583,570	\$7,549,256	\$11,937,323	\$4,388,067	58.1%

Wastewater Fee Schedule

The chart below reflects the monthly wastewater fee effective July 1, 2023. The rate includes a 3.5% increase on the base fee over the prior year and an additional year of rehab fees.

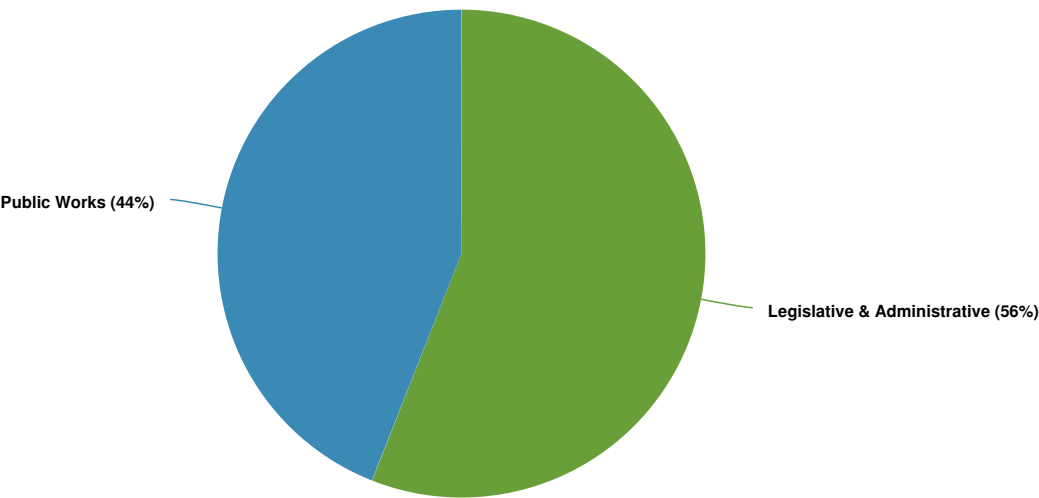
<u>Rate Class</u>	<u>Meter Size</u>	<u>Base Fee</u>	<u>Rehab Fees</u>	<u>Total Monthly Fees</u>
Residential	less than 3k gallons	\$5.96	\$1.68	\$7.64
Residential	more than 3k gallons	\$13.14	\$3.42	\$16.56
Commercial	5/8" and 3/4"	\$23.95	\$3.42	\$27.37
Commercial	1"	\$63.76	\$5.70	\$69.46
Commercial	1 1/2"	\$119.36	\$11.34	\$130.70
Commercial	2"	\$318.20	\$18.12	\$336.32
Commercial	3"	\$397.69	\$34.02	\$431.71
Commercial	4"	\$795.44	\$56.70	\$852.14
Commercial	6"	\$1,194.08	\$113.46	\$1,307.54
Commercial	8"	\$1,590.78	\$181.50	\$1,772.28

The chart below reflects the monthly wastewater fee effective for July 1, 2022.

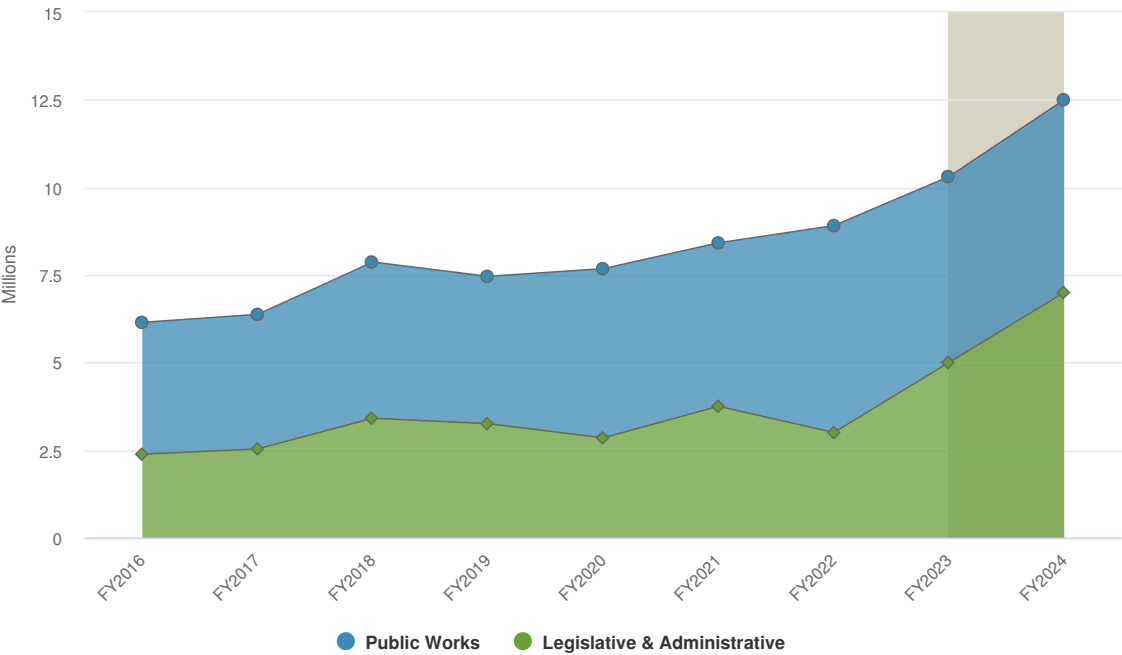
<u>Rate Class</u>	<u>Meter Size</u>	<u>Base Fee</u>	<u>Rehab Fees</u>	<u>Total Monthly Fees</u>
Residential	less than 3k gallons	\$5.76	\$1.40	\$7.16
Residential	more than 3k gallons	\$12.70	\$2.85	\$15.55
Commercial	5/8" and 3/4"	\$23.14	\$2.85	\$25.99
Commercial	1"	\$61.60	\$4.75	\$66.35
Commercial	1 1/2"	\$115.32	\$9.45	\$124.77
Commercial	2"	\$307.44	\$15.10	\$322.54
Commercial	3"	\$384.24	\$28.35	\$412.59
Commercial	4"	\$768.54	\$47.25	\$815.79
Commercial	6"	\$1,153.70	\$94.55	\$1,248.25
Commercial	8"	\$1,536.99	\$151.25	\$1,688.24

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Legislative & Administrative						
Non Departmental	\$3,750,000	\$3,000,000	\$5,000,000	\$7,000,000	\$2,000,000	40%
Total Legislative & Administrative:	\$3,750,000	\$3,000,000	\$5,000,000	\$7,000,000	\$2,000,000	40%
Public Works						
Sewers Bureau	\$4,665,858	\$5,906,465	\$5,308,506	\$5,502,017	\$193,511	3.6%
Total Public Works:	\$4,665,858	\$5,906,465	\$5,308,506	\$5,502,017	\$193,511	3.6%
Total Expenditures:	\$8,415,858	\$8,906,465	\$10,308,506	\$12,502,017	\$2,193,511	21.3%

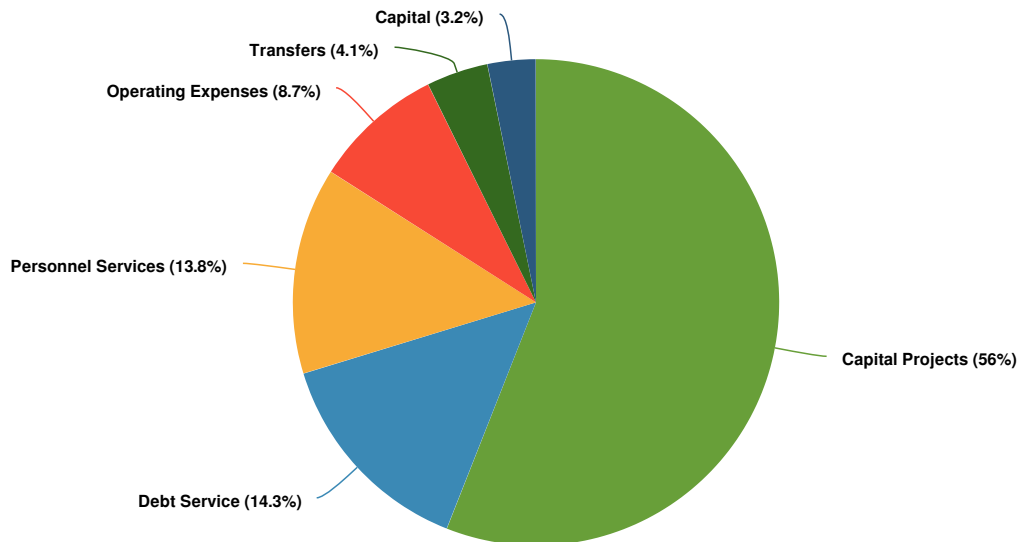
Expenditures by Expense Type

Capital Equipment - \$400,000 is budgeted for capital equipment replacements.

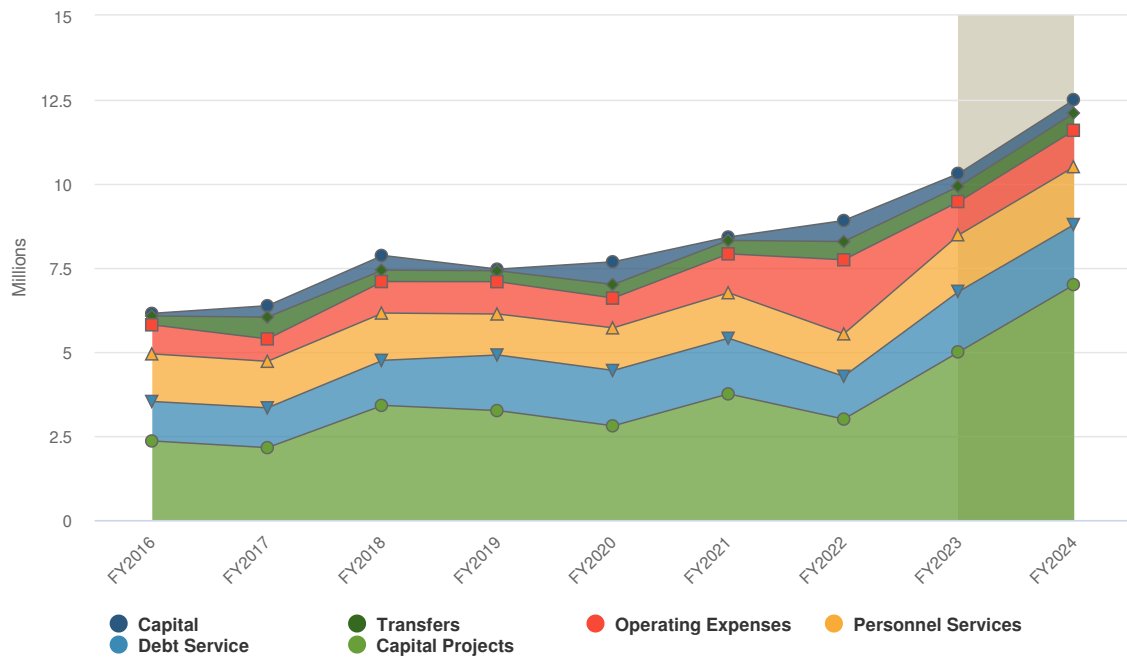
Capital Projects - \$7 million is budgeted for Wastewater capital projects.

Transfers - \$513,184 is transferred to the General Fund for administrative costs.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$1,354,220	\$1,260,700	\$1,681,815	\$1,719,099	\$37,284	2.2%
Capital	\$100,929	\$625,075	\$382,500	\$400,000	\$17,500	4.6%
Capital Projects	\$3,750,000	\$3,000,000	\$5,000,000	\$7,000,000	\$2,000,000	40%
Debt Service	\$1,653,950	\$1,273,832	\$1,800,399	\$1,787,327	-\$13,072	-0.7%
Operating Expenses	\$1,155,930	\$2,203,749	\$987,849	\$1,082,407	\$94,558	9.6%
Transfers	\$400,830	\$543,109	\$455,943	\$513,184	\$57,241	12.6%
Total Expense Objects:	\$8,415,858	\$8,906,465	\$10,308,506	\$12,502,017	\$2,193,511	21.3%

Five-Year Forecast

FIVE-YEAR FINANCIAL FORECAST WASTEWATER FUND BALANCE

		Actual FY 21-22	Forecast FY 22-23	Budget FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Beginning Fund Balance	\$	4,965,498	4,638,482	2,812,966	2,248,272	2,206,914	2,242,721	2,354,360
Sources of Fund Balance								
Operating Revenues	\$	7,256,179	7,615,123	11,925,256	8,076,996	8,278,921	8,485,894	8,698,041
Non-Operating Revenues		26,083	260,495	12,067	57,327	57,327	57,327	57,327
Debt Proceeds		0	0	0	0	0	4,000,000	0
Total Sources of Fund Balance	\$	7,282,262	7,875,618	11,937,323	8,134,323	8,336,248	12,543,221	8,755,368
Uses of Fund Balance								
Expenses	\$	7,609,278	9,701,134	12,502,017	8,175,680	8,300,441	12,431,582	8,946,945
Total Uses of Fund Balance	\$	7,609,278	9,701,134	12,502,017	8,175,680	8,300,441	12,431,582	8,946,945
Revenues Over(Under) Expenses	\$	(327,016)	(1,825,516)	(564,694)	(41,357)	35,807	111,639	(191,577)
Ending Fund Balance	\$	4,638,482	2,812,966	2,248,272	2,206,914	2,242,721	2,354,360	2,162,783
16% Oper. Revenues Goal	\$	1,160,989	1,218,420	1,908,041	1,292,319	1,324,627	1,357,743	1,391,687



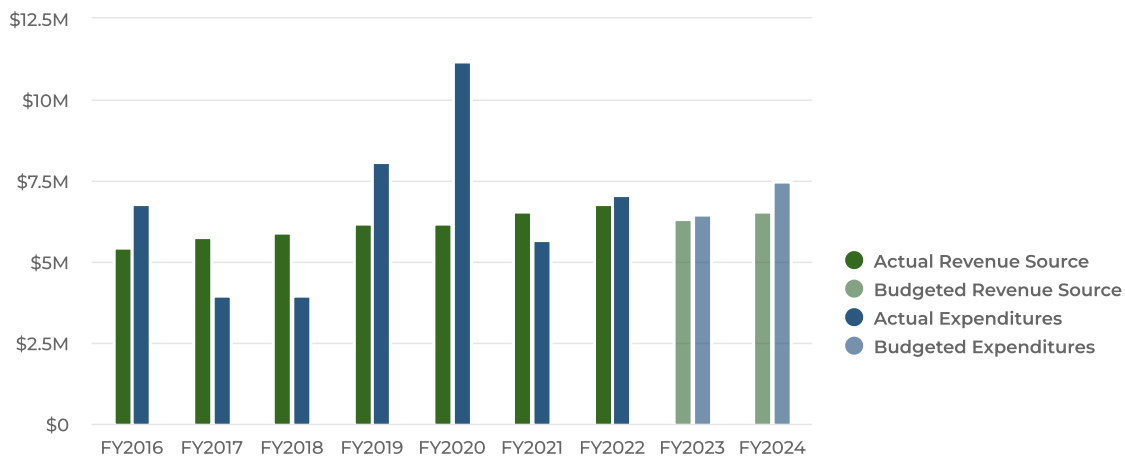


Stormwater

Organizationally located in the Public Works Department, the operational aspects of the stormwater program include basin master planning, remedial repairs to selected basins, and maintenance of open ditches and piped drainage in City rights-of-way and easements. Stormwater Administration is responsible for developing watershed master plans, coordinating improvements to the City's watershed basins, and complying with State/Federal mandates related to stormwater management and water quality design. The Stormwater Operations Division controls the flow of surface water through the maintenance of open ditches and piped drainage, and through the installation of storm drainpipe. The Division also manages the 30-year post-closure plan for stormwater drainage at the Mauldin Road landfill.

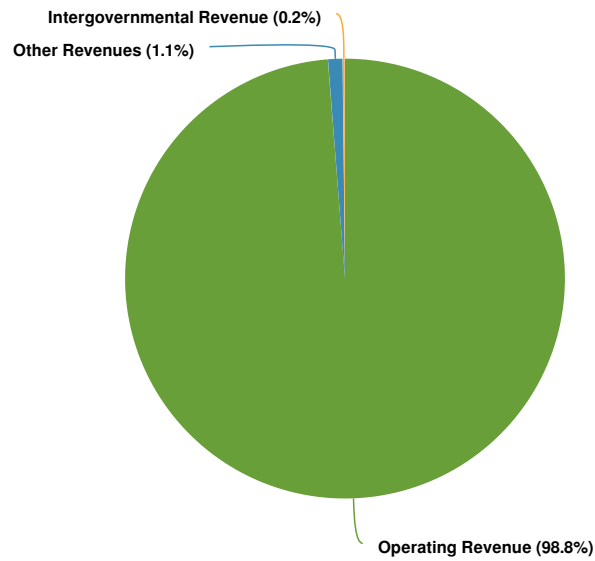
Summary

The City of Greenville is projecting \$6,560,787 of revenue in FY2024, which represents a 3.7% increase over the prior year. Budgeted expenses are projected to increase by 15.7% or \$1,021,414 to \$7,507,028 in FY2024.

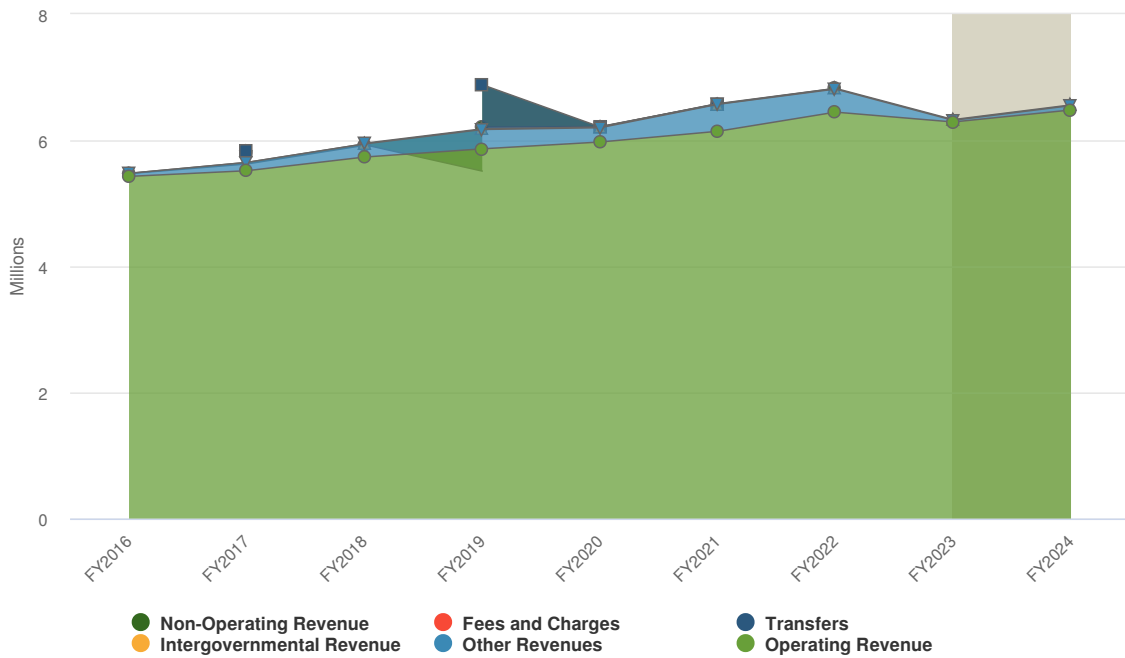


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Operating Revenue						
Fees & Charges	\$6,031,961	\$6,343,669	\$6,161,440	\$6,407,105	\$245,665	4%
Stormwater Permit Fee	\$0	-\$793	\$0	\$0	\$0	0%
Delinquent Stormwater Fee	\$101,207	\$103,332	\$128,363	\$73,056	-\$55,307	-43.1%
FILO Low Impact Developmt	\$9,000	\$0	\$0	\$0	\$0	0%
Total Operating Revenue:	\$6,142,167	\$6,446,207	\$6,289,803	\$6,480,161	\$190,358	3%
Non-Operating Revenue						
Gain (Loss) On Disposal	-\$6,459	-\$1,238	\$0	\$0	\$0	0%
Total Non-Operating Revenue:	-\$6,459	-\$1,238	\$0	\$0	\$0	0%
Intergovernmental Revenue						
State Gen Appropriation	\$10,449	\$10,626	\$10,871	\$10,626	-\$245	-2.3%
Total Intergovernmental Revenue:	\$10,449	\$10,626	\$10,871	\$10,626	-\$245	-2.3%
Other Revenues						
Int Earnings-Pooled	\$20,995	\$28,353	\$6,929	\$50,000	\$43,071	621.6%
Sales Equipment Surplus	\$161,035	\$124,000	\$20,000	\$20,000	\$0	0%
Int Earnings-2011 Stwtr	\$9	\$0	\$0	\$0	\$0	0%
Int Earnings-2013 Stwtr	\$7	\$16	\$0	\$0	\$0	0%
Int Earnings 2020 Stwtr	\$75	\$34	\$0	\$0	\$0	0%
Contributed Capital	\$245,458	\$214,029	\$0	\$0	\$0	0%
Total Other Revenues:	\$427,579	\$366,432	\$26,929	\$70,000	\$43,071	159.9%
Fees and Charges						
Miscellaneous Chgs & Fees	\$42	\$0	\$0	\$0	\$0	0%
Total Fees and Charges:	\$42	\$0	\$0	\$0	\$0	0%
Transfers						
Miscellaneous Grants	\$464	\$0	\$0	\$0	\$0	0%
Total Transfers:	\$464	\$0	\$0	\$0	\$0	0%
Total Revenue Source:	\$6,574,242	\$6,822,027	\$6,327,603	\$6,560,787	\$233,184	3.7%

Stormwater Fee Schedule

The annual stormwater fee schedule is reflected below. The rates below were effective for FY 2022-23 and are the same for FY 2023-24.

Type	Annual Fee
Developed Residential Under 1,640 sq. ft.	\$45.17
Developed Residential Over 1,640 sq. ft.	\$79.33
Undeveloped Residential	\$45.17
Developed Commercial and Industrial (per ERU)	\$79.33
Undeveloped Commercial and Industrial	\$79.33

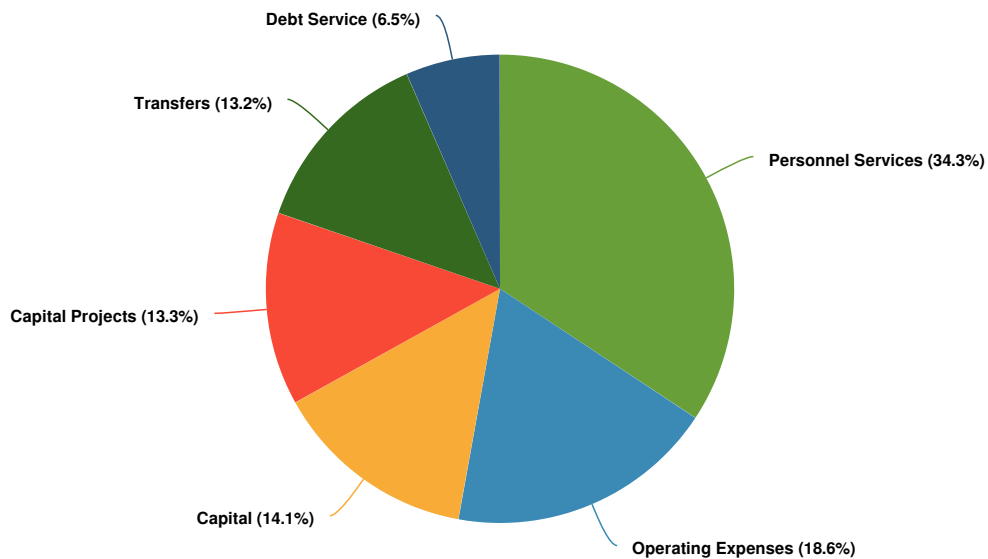
Expenditures by Expense Type

Capital Equipment - \$1,057,000 is budgeted for capital equipment replacements (\$500,000) and the purchase of a Menzi Muck \$557,000

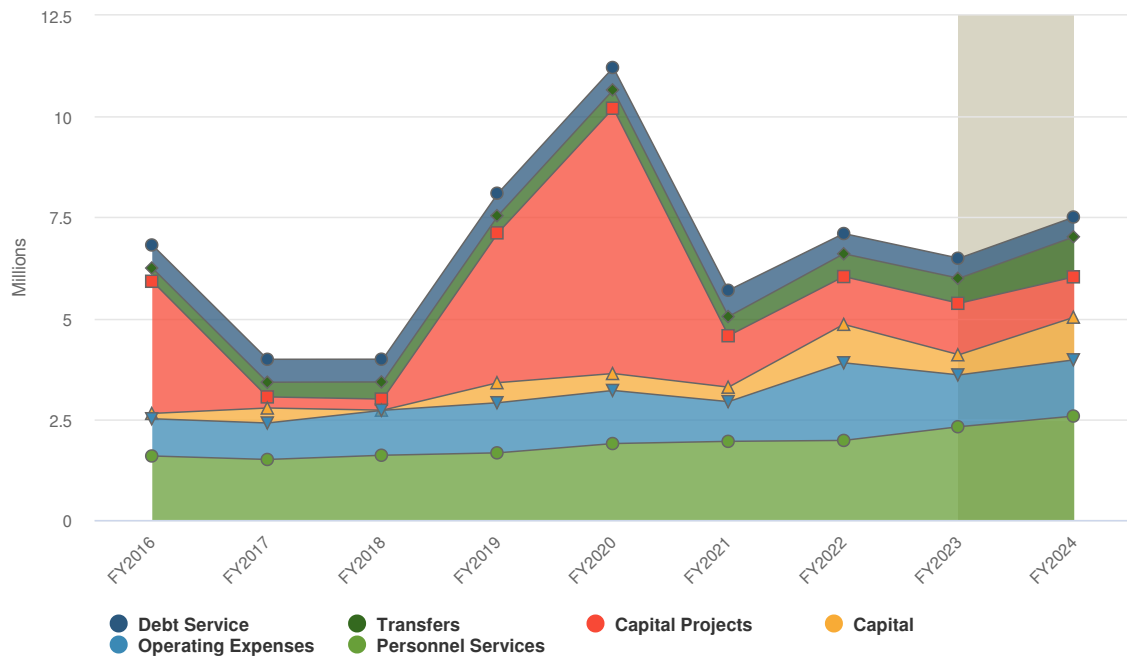
Capital Projects - \$1 million is budgeted for Stormwater capital projects.

Transfers - \$993,078 is transferred to the General Fund for administrative costs (\$580,245), costs associated with Cleveland Park stormwater crew (\$330,833) and \$82,000 for equipment related to stormwater runoff in parks.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$1,947,458	\$1,970,494	\$2,310,124	\$2,574,559	\$264,435	11.4%
Capital	\$359,009	\$952,513	\$500,000	\$1,057,000	\$557,000	111.4%
Capital Projects	\$1,275,000	\$1,185,000	\$1,275,000	\$1,000,000	-\$275,000	-21.6%
Debt Service	\$650,901	\$501,880	\$496,936	\$488,907	-\$8,029	-1.6%
Operating Expenses	\$984,043	\$1,923,891	\$1,283,737	\$1,393,484	\$109,747	8.5%
Transfers	\$475,716	\$564,196	\$619,817	\$993,078	\$373,261	60.2%
Total Expense Objects:	\$5,692,127	\$7,097,973	\$6,485,614	\$7,507,028	\$1,021,414	15.7%

Five-Year Forecast

FIVE-YEAR FINANCIAL FORECAST STORMWATER FUND BALANCE

		Actual FY 21-22	Forecast FY 22-23	Budget FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Beginning Fund Balance	\$	1,628,403	2,367,615	2,589,122	1,642,881	1,730,674	1,683,530	1,492,521
Sources of Fund Balance								
Operating Revenues	\$	6,660,236	6,416,001	6,522,987	6,544,963	6,610,412	6,676,516	6,743,282
Non-Operating Revenues		162,994	259,408	37,800	80,626	80,626	80,626	80,626
Total Sources of Fund Balance	\$	6,823,231	6,675,409	6,560,787	6,625,588	6,691,038	6,757,142	6,823,907
Uses of Fund Balance								
Expenses	\$	6,084,018	6,453,902	7,507,028	6,537,796	6,738,182	6,948,151	7,168,207
Total Uses of Fund Balance	\$	6,084,018	6,453,902	7,507,028	6,537,796	6,738,182	6,948,151	7,168,207
Revenues Over(Under) Expenses	\$	739,212	221,507	(946,241)	87,793	(47,144)	(191,009)	(344,300)
Ending Fund Balance	\$	2,367,615	2,589,122	1,642,881	1,730,674	1,683,530	1,492,521	1,148,222
16% Oper. Revenues Goal	\$	1,065,638	1,026,560	1,043,678	1,047,194	1,057,666	1,068,243	1,078,925



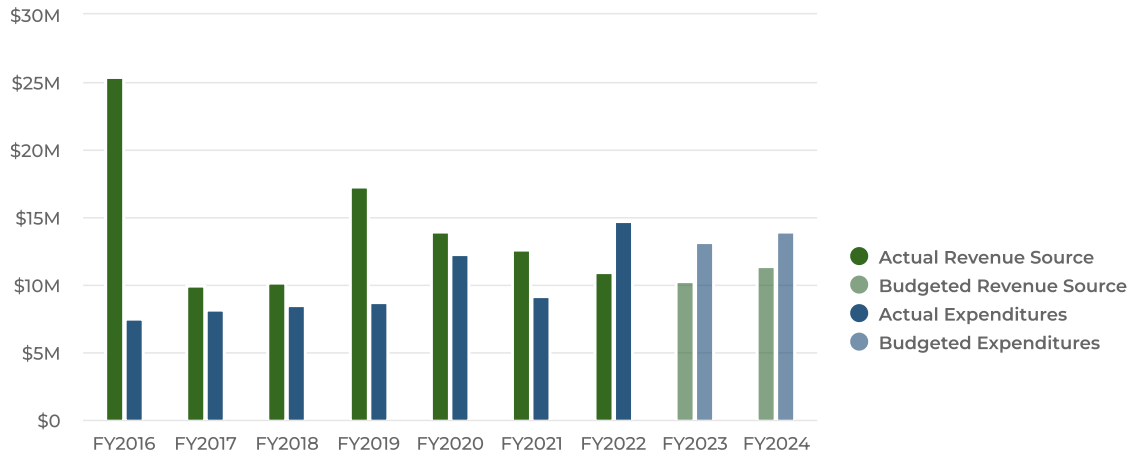


The Parking Division, organizationally located in the Public Works Department, is an enterprise fund established in 1995 to account for the operation of the parking system including parking garages and lots, tag districts, and parking fines and enforcement.

The Parking Division oversees the operation of all City garages and parking lots. Currently, the parking system includes 11 garages and six parking lots, which provide over 8,000 spaces to both monthly and daily parkers. Those figures do not include approximately 800 free on-street spaces.

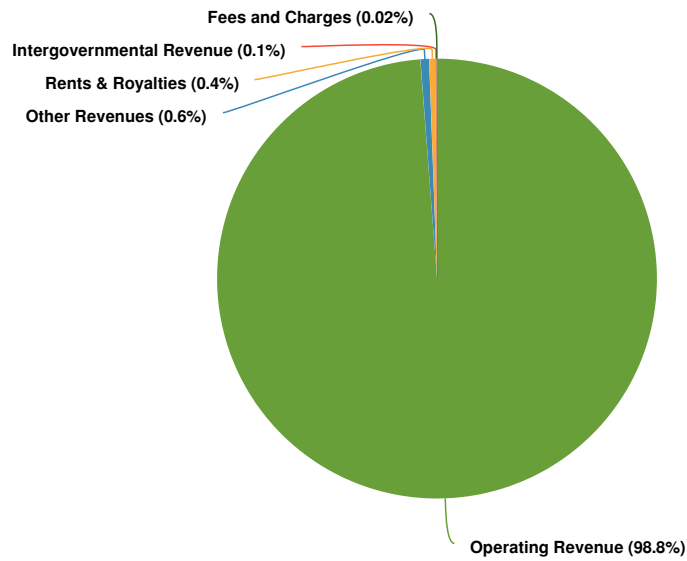
Summary

The City of Greenville is projecting \$11,408,495 of revenue in FY2024, which represents an increase of 10.2% over the prior year. Budgeted expenses are projected to increase by 28.6% or \$720,435 to \$13,994,472 in FY2024.

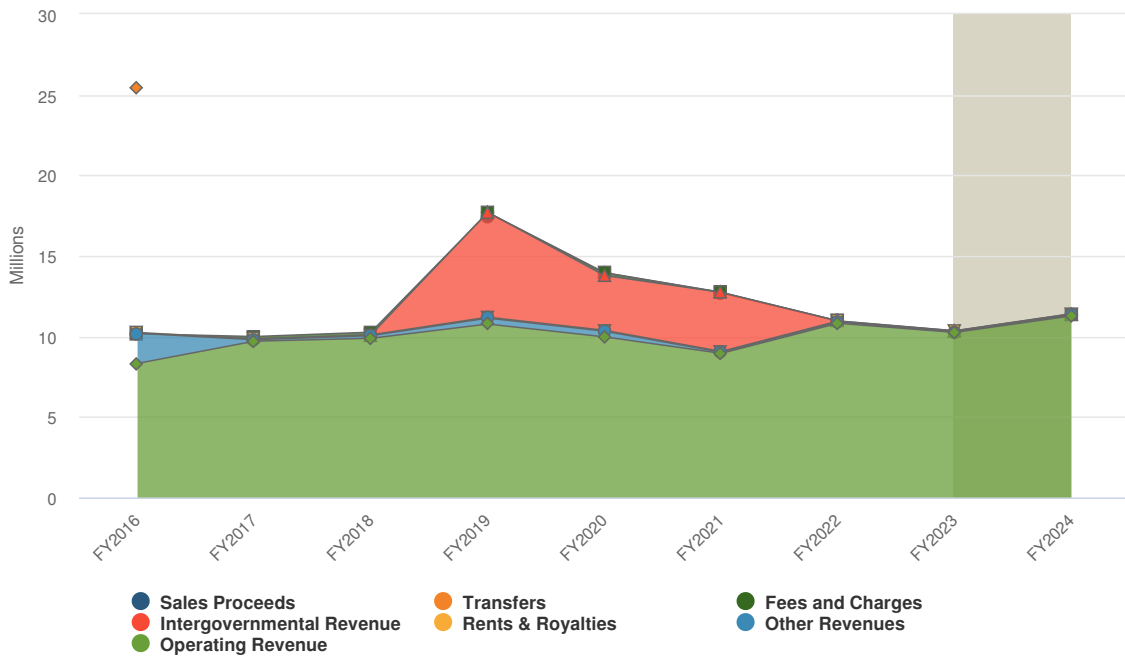


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Operating Revenue						
Boot And Tow Permit	\$50	\$100	\$0	\$0	\$0	0%
Commons Parking Gate	\$210,087	\$307,107	\$334,500	\$432,000	\$97,500	29.1%
Commons Monthly Parking	\$603,964	\$444,604	\$492,750	\$400,000	-\$92,750	-18.8%
Commons Hotel Guest Pkg	\$126,373	\$251,117	\$20,500	\$150,000	\$129,500	631.7%
Commons Lost Fees	\$345	\$3,277	\$3,500	\$1,500	-\$2,000	-57.1%
Commons Special Event	\$2,670	\$15,040	\$7,500	\$15,000	\$7,500	100%
Liberty Sq. Parking Gate	\$67,049	\$127,333	\$145,000	\$1,000,000	\$855,000	589.7%
Liberty Sq Mthly Parking	\$687,173	\$636,547	\$648,250	\$0	-\$648,250	-100%
Liberty Sq Lost Fees	\$150	\$1,627	\$1,550	\$0	-\$1,550	-100%
Liberty Sq Special Event	\$0	\$32,492	\$10,750	\$0	-\$10,750	-100%
S. Spring Parking Gate	\$342,244	\$458,568	\$450,000	\$575,000	\$125,000	27.8%
S. Spring Monthly Parking	\$779,642	\$843,058	\$817,000	\$842,000	\$25,000	3.1%
S. Spring Lost Fees	\$2,056	\$1,280	\$550	\$1,400	\$850	154.5%
S. Spring Gate Repair	\$0	\$150	\$0	\$0	\$0	0%
Hotel Guest Parking	\$0	\$36,697	\$0	\$95,000	\$95,000	N/A
S. Spring Special Event	\$1,120	\$24,939	\$21,000	\$25,000	\$4,000	19%
N Laurens St Parking Gate	\$122,498	\$164,652	\$160,000	\$175,000	\$15,000	9.4%
N Laurens St Mthly Park	\$127,472	\$127,057	\$110,000	\$145,000	\$35,000	31.8%
N Laurens St Lost Fees	\$175	\$373	\$350	\$350	\$0	0%
Richardson Parking Gate	\$370,536	\$514,098	\$514,000	\$550,000	\$36,000	7%
Richardson Monthly Pkg	\$496,812	\$528,728	\$600,000	\$600,000	\$0	0%
Richardson St Lost Fees	\$575	\$1,124	\$440	\$1,200	\$760	172.7%
Richardson Special Event	\$0	\$23,742	\$25,000	\$25,000	\$0	0%
Poinsett Parking Gate	\$282,157	\$364,080	\$365,000	\$400,000	\$35,000	9.6%
Poinsett Monthly Pkg	\$620,247	\$593,305	\$622,000	\$632,000	\$10,000	1.6%
Poinsett Lost Fees	\$919	\$1,225	\$1,400	\$1,500	\$100	7.1%
Poinsett Hotel Guest Pkg	\$180,061	\$170,351	\$154,000	\$170,000	\$16,000	10.4%
Poinsett Special Event	\$2,501	\$94,765	\$60,000	\$80,000	\$20,000	33.3%
Church St. Parking Gate	\$5,309	\$11,006	\$16,500	\$8,000	-\$8,500	-51.5%
Church St. Monthly Pkg	\$331,086	\$247,965	\$200,000	\$200,000	\$0	0%
Church St. Lost Fees	\$150	\$1,200	\$400	\$1,200	\$800	200%
Church St. Special Event	\$212,683	\$455,249	\$415,000	\$400,000	-\$15,000	-3.6%
River Street Park Gate	\$88,186	\$117,907	\$125,500	\$125,000	-\$500	-0.4%
River Street Month Park	\$227,165	\$265,969	\$241,500	\$265,000	\$23,500	9.7%
River Street Lost Fees	\$193	\$570	\$350	\$600	\$250	71.4%
River Street Spec Event	\$2,338	\$45,654	\$35,500	\$30,000	-\$5,500	-15.5%
Riverplace Park Gate	\$508,117	\$623,913	\$625,000	\$800,000	\$175,000	28%
Riverplace Month Park	\$442,137	\$548,473	\$504,500	\$550,000	\$45,500	9%



Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Riverplace Lost Fees	\$875	\$721	\$750	\$750	\$0	0%
Riverplace Hotel Guest Pk	\$207,481	\$237,974	\$265,000	\$12,000	-\$253,000	-95.5%
One Garage Parking Gate	\$242,016	\$351,274	\$340,000	\$340,000	\$0	0%
One Garage Monthly Parkg	\$301,283	\$307,182	\$290,000	\$310,000	\$20,000	6.9%
One Garage Lost Fees	\$300	\$539	\$775	\$550	-\$225	-29%
One Garage Hotel Guest Pk	\$92,295	\$168,298	\$160,500	\$160,500	\$0	0%
One Parking Special Event	\$0	\$8,027	\$10,000	\$10,000	\$0	0%
Broad St -Parking Gate	\$53,212	\$100,436	\$104,000	\$110,000	\$6,000	5.8%
Broad St-Mthly Parking	\$480,444	\$561,837	\$550,000	\$750,000	\$200,000	36.4%
Broad St Lost Fees	\$500	\$1,586	\$500	\$500	\$0	0%
Broad St Special Events	\$390	\$7,331	\$3,000	\$15,000	\$12,000	400%
Brown Street Monthly	\$23,491	\$22,634	\$24,500	\$20,000	-\$4,500	-18.4%
West Washington Dk-Mthly	\$63,085	\$78,415	\$67,500	\$80,000	\$12,500	18.5%
West Washington Gate Fee	\$55,411	\$69,832	\$62,500	\$70,000	\$7,500	12%
West End Parking Gate	\$104,216	\$122,607	\$107,500	\$125,000	\$17,500	16.3%
West End Mthly Parking	\$18,761	\$13,043	\$13,000	\$12,000	-\$1,000	-7.7%
West End Special Events	\$692	\$0	\$350	\$0	-\$350	-100%
Westend Pk/Ride Lost Fees	\$0	\$40	\$25	\$25	\$0	0%
South Main Lot Gate	\$0	\$5,288	\$0	\$6,000	\$6,000	N/A
University Lot Monthly	\$0	\$745	\$5,000	\$0	-\$5,000	-100%
Vip Lot - Bswa Monthly	\$100,091	\$51,265	\$0	\$0	\$0	0%
W.Washington St Lost Fee	\$15	\$121	\$200	\$100	-\$100	-50%
Brown St Lost Fees	\$40	\$100	\$100	\$100	\$0	0%
Vip Lot - Bswa Lost Fees	\$0	\$500	\$0	\$0	\$0	0%
Residential Districts	\$119	\$161	\$150	\$500	\$350	233.3%
On Street Parking Permits	\$0	\$1,325	\$1,590	\$1,000	-\$590	-37.1%
Valet Fees	\$11,326	\$74,958	\$3,000	\$3,000	\$0	0%
Validation Tickets	\$67,065	\$158,441	\$152,000	\$120,000	-\$32,000	-21.1%
Parking Violations	\$214,770	\$303,320	\$281,500	\$300,000	\$18,500	6.6%
Pkg Violations Penalty	\$58,753	\$74,118	\$70,000	\$75,000	\$5,000	7.1%
Parking Admin Fees	\$6,699	\$8,164	\$5,000	\$5,000	\$0	0%
Meters/Branwood Lost Fees	\$0	\$75	\$0	\$0	\$0	0%
408 Jackson Parking Gate	\$0	\$0	\$0	\$35,000	\$35,000	N/A
408 Jackson Parking Mthly	\$0	\$0	\$0	\$8,000	\$8,000	N/A

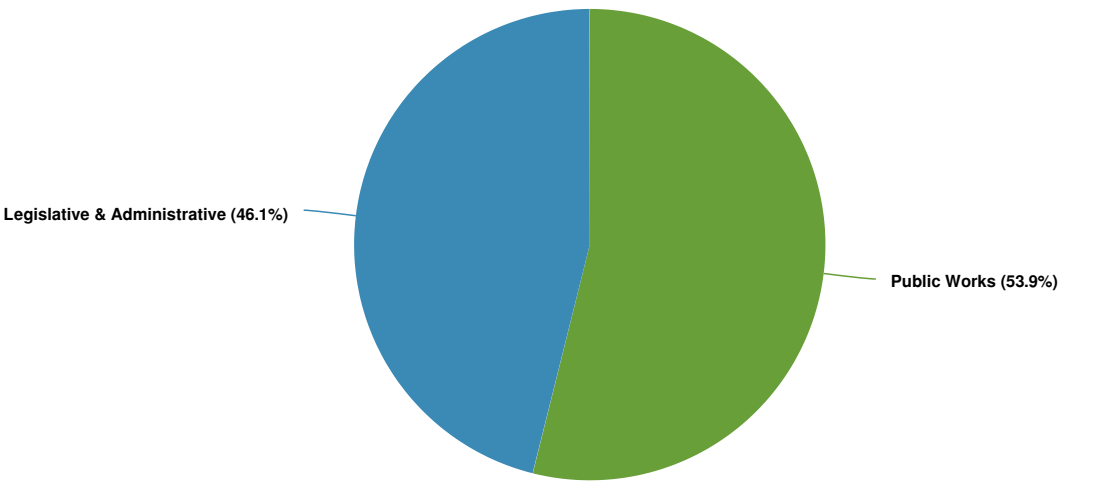


Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
408 Jackson Special Event	\$0	\$0	\$0	\$5,250	\$5,250	N/A
Total Operating Revenue:	\$8,947,568	\$10,815,699	\$10,247,730	\$11,272,025	\$1,024,295	10%
Intergovernmental Revenue						
Greenville County	\$3,655,350	\$0	\$0	\$0	\$0	0%
State Gen Appropriation	\$9,915	\$11,594	\$10,403	\$11,594	\$1,191	11.4%
Total Intergovernmental Revenue:	\$3,665,265	\$11,594	\$10,403	\$11,594	\$1,191	11.4%
Other Revenues						
Int Earnings-Pooled	\$41,062	\$61,581	\$28,903	\$61,581	\$32,678	113.1%
Interest Subsidy Qe Bond	\$19,270	\$16,550	\$14,519	\$11,364	-\$3,155	-21.7%
Apprec/Deprec Mkt Value	\$563	-\$1,419	\$0	\$0	\$0	0%
Sales Equipment Surplus	\$8,349	\$2,000	\$0	\$0	\$0	0%
Int Earnings-2009 Parking	\$12	\$1,802	\$0	\$0	\$0	0%
Total Other Revenues:	\$69,256	\$80,514	\$43,422	\$72,945	\$29,523	68%
Rents & Royalties						
Artist Studio	\$51,350	\$54,214	\$51,000	\$50,000	-\$1,000	-2%
Total Rents & Royalties:	\$51,350	\$54,214	\$51,000	\$50,000	-\$1,000	-2%
Sales Proceeds						
Gain (Loss) On Disposal	-\$35,366	-\$12,355	\$0	\$0	\$0	0%
Total Sales Proceeds:	-\$35,366	-\$12,355	\$0	\$0	\$0	0%
Fees and Charges						
Miscellaneous Chgs & Fees	\$2,683	\$3,911	\$0	\$3,000	\$3,000	N/A
Parking Refunds	-\$128	-\$69	\$0	-\$69	-\$69	N/A
Chargebacks	-\$271	-\$1,182	\$0	-\$1,000	-\$1,000	N/A
Total Fees and Charges:	\$2,284	\$2,660	\$0	\$1,931	\$1,931	N/A
Transfers						
Miscellaneous Grants	\$460	\$0	\$0	\$0	\$0	0%
Total Transfers:	\$460	\$0	\$0	\$0	\$0	0%
Total Revenue Source:	\$12,700,818	\$10,952,326	\$10,352,555	\$11,408,495	\$1,055,940	10.2%

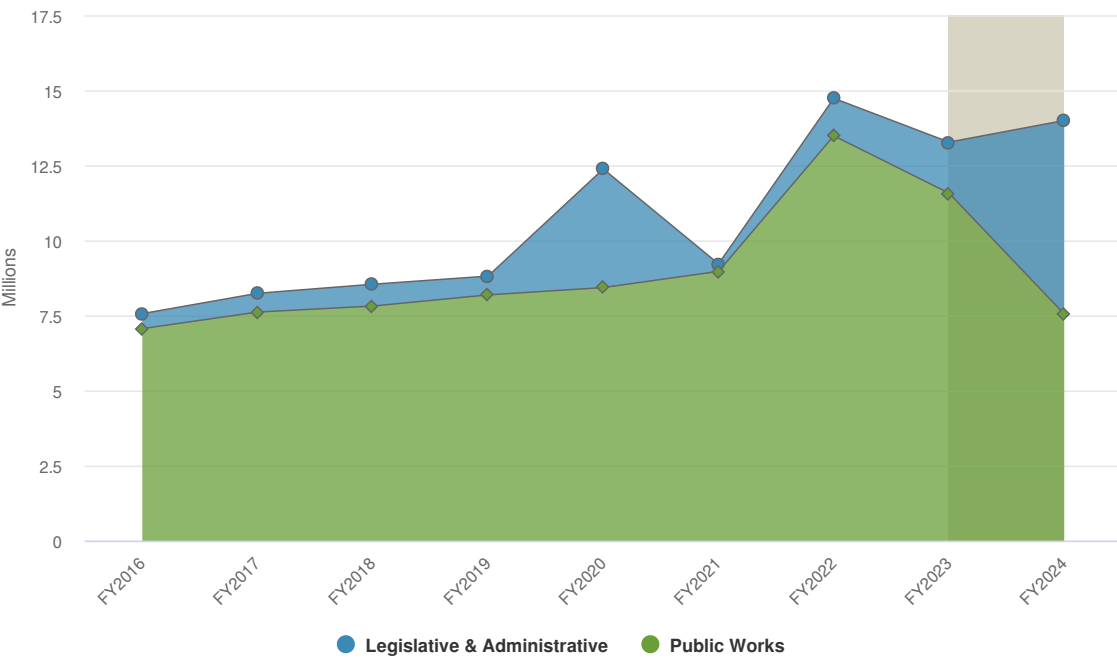
Expenditures by Function

Please note - the amount included under Legislative & Administrative (Non-Depatmental) reflects the capital budget.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

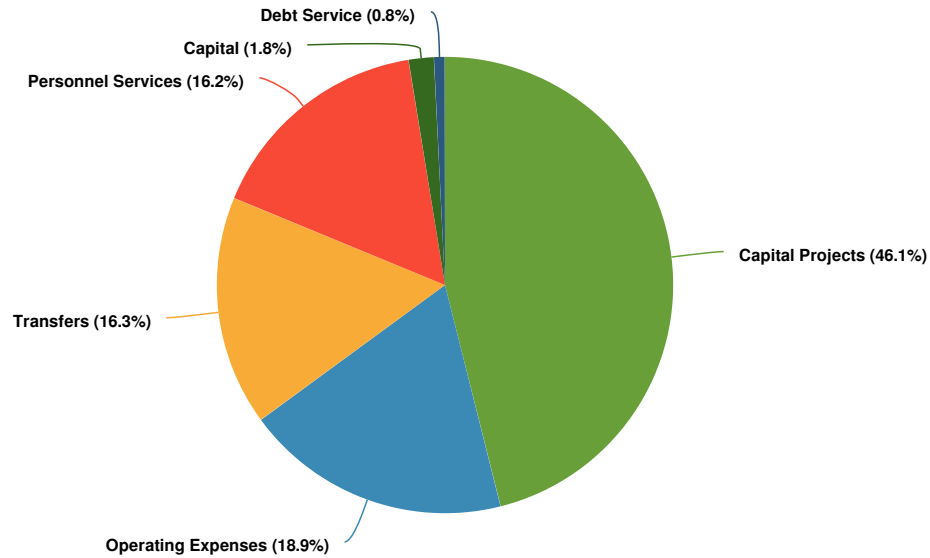
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Legislative & Administrative						
Non Departmental	\$250,000	\$1,250,000	\$1,700,000	\$6,450,000	\$4,750,000	279.4%
Total Legislative & Administrative:	\$250,000	\$1,250,000	\$1,700,000	\$6,450,000	\$4,750,000	279.4%
Public Works						
Parking Administration	\$7,176,423	\$8,674,575	\$9,330,922	\$5,152,839	-\$4,178,083	-44.8%
Commons Garage	\$48,765	\$222,681	\$63,800	\$66,800	\$3,000	4.7%
Church Street Garage	\$157,241	\$557,944	\$275,100	\$378,100	\$103,000	37.4%
Liberty Square Garage	\$46,492	\$220,140	\$66,973	\$0	-\$66,973	-100%
S. Spring Street Garage	\$93,424	\$370,735	\$109,884	\$114,884	\$5,000	4.6%
Richardson Street Garage	\$61,749	\$312,425	\$94,800	\$98,200	\$3,400	3.6%
N Laurens St Garage	\$18,497	\$58,868	\$26,111	\$29,150	\$3,039	11.6%
Parking Lots	\$168,541	\$227,006	\$199,300	\$203,300	\$4,000	2%
Poinsett Garage	\$61,299	\$407,026	\$81,050	\$84,050	\$3,000	3.7%
River Street Garage	\$47,187	\$150,375	\$59,950	\$62,950	\$3,000	5%
Riverplace Garage	\$119,165	\$611,118	\$154,300	\$158,300	\$4,000	2.6%
Enforcement	\$352,165	\$498,156	\$423,210	\$508,742	\$85,532	20.2%
Maintenance	\$535,583	\$571,859	\$563,337	\$555,857	-\$7,480	-1.3%
One Garage	\$52,695	\$339,260	\$76,200	\$79,200	\$3,000	3.9%
Broad Street Garage	\$29,649	\$261,647	\$49,100	\$52,100	\$3,000	6.1%
Total Public Works:	\$8,968,873	\$13,483,815	\$11,574,037	\$7,544,472	-\$4,029,565	-34.8%
Total Expenditures:	\$9,218,873	\$14,733,815	\$13,274,037	\$13,994,472	\$720,435	5.4%

Expenditures by Expense Type

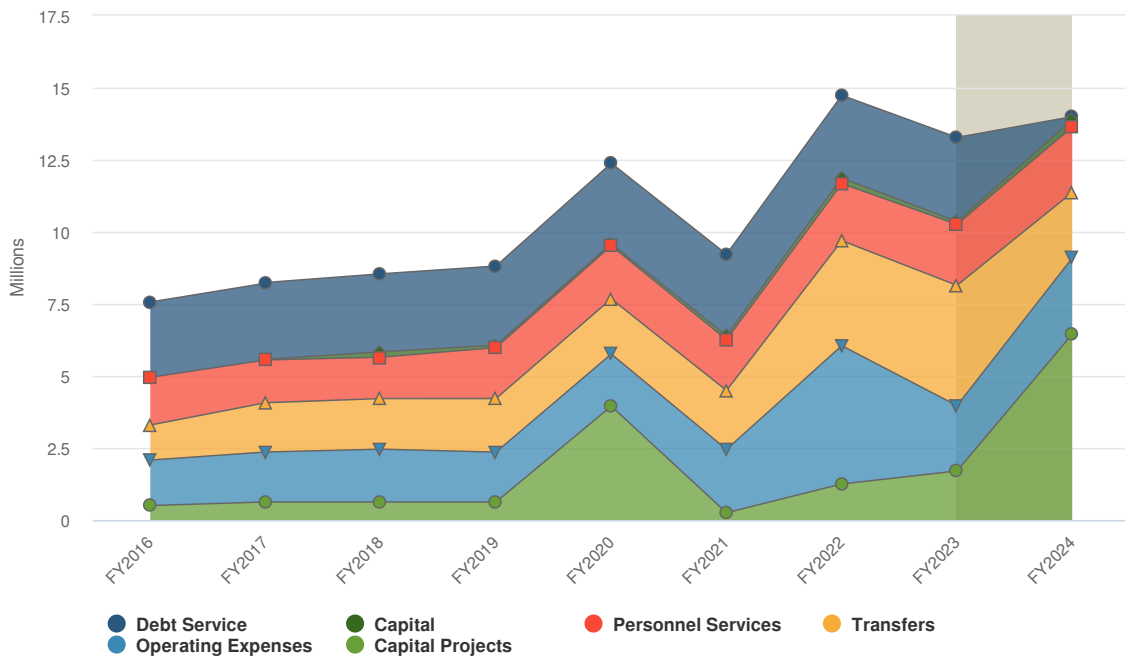
Transfers -

- \$901,249 is transferred to the General Fund for administrative costs.
- \$1,375,410 is transferred Public Facilities Corp. for debt service for debt in the name of Greenville Public Facilities Corporation, a blended component unity of the City of Greenville, on the 2015 Revenue Bond.
- Capital projects includes \$1.25M for rehab and improvements to City garages, \$200,000 for Electric Vehicle Panels, and \$5M projected as an equity contribution for new garages.
- Capital includes \$150,000 for license plate readers (LPR) and \$100,000 for vehicle replacements.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$1,765,579	\$1,979,805	\$2,116,446	\$2,269,956	\$153,510	7.3%
Capital	\$136,304	\$194,821	\$100,000	\$250,000	\$150,000	150%
Capital Projects	\$250,000	\$1,250,000	\$1,700,000	\$6,450,000	\$4,750,000	279.4%
Debt Service	\$2,824,787	\$2,867,064	\$2,917,105	\$107,848	-\$2,809,257	-96.3%
Operating Expenses	\$2,198,663	\$4,796,364	\$2,266,869	\$2,640,009	\$373,140	16.5%
Transfers	\$2,043,541	\$3,645,760	\$4,173,617	\$2,276,659	-\$1,896,958	-45.5%
Total Expense Objects:	\$9,218,873	\$14,733,815	\$13,274,037	\$13,994,472	\$720,435	5.4%

Five-Year Forecast

FIVE-YEAR FINANCIAL FORECAST PARKING FUND BALANCE

		Actual FY 21-22	Forecast FY 22-23	Budget FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Beginning Fund Balance	\$	6,694,746	6,343,892	6,132,818	3,546,842	7,594,284	11,877,147	16,468,948
Sources of Fund Balance								
Operating Revenues	\$	10,874,498	11,926,157	11,323,956	11,864,210	12,308,630	12,785,383	13,283,406
Non-Operating Revenues		90,108	655,321	84,539	81,218	77,727	75,018	74,045
Transfers-In		0	0	0	0	0	0	0
Total Sources of Fund Balance	\$	10,964,606	12,581,478	11,408,495	11,945,428	12,386,356	12,860,401	13,357,451
Uses of Fund Balance								
Expenses	\$	11,315,460	12,792,551	13,994,472	7,897,985	8,103,494	8,268,601	8,451,858
Total Uses of Fund Balance	\$	11,315,460	12,792,551	13,994,472	7,897,985	8,103,494	8,268,601	8,451,858
Revenues Over(Under) Expenses	\$	(350,854)	(211,074)	(2,585,977)	4,047,443	4,282,862	4,591,801	4,905,593
Ending Fund Balance	\$	6,343,892	6,132,818	3,546,842	7,594,284	11,877,147	16,468,948	21,374,541
16% Oper. Revenues Goal	\$	1,739,920	1,908,185	1,811,833	1,898,274	1,969,381	2,045,661	2,125,345



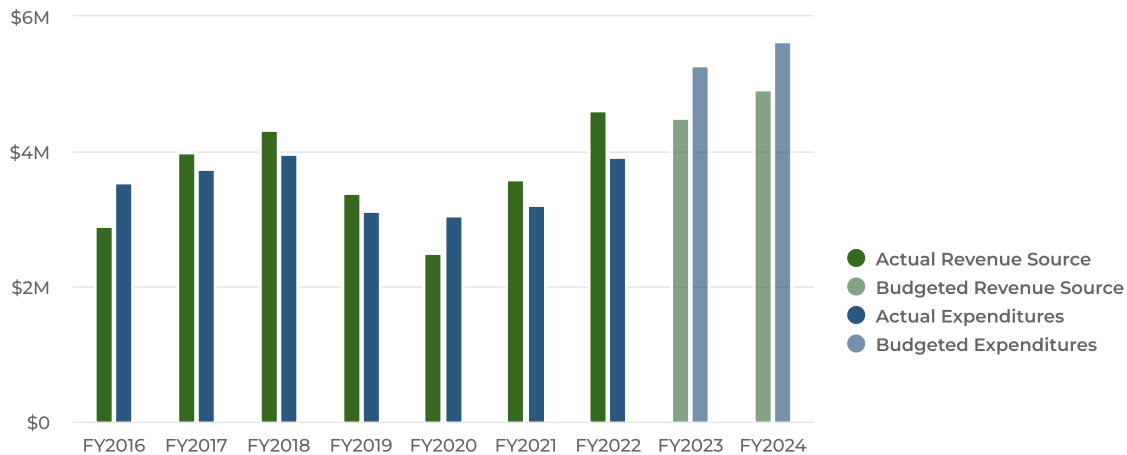


Greenville Zoo

The Greenville Zoo is a 14-acre facility located in Cleveland Park in downtown Greenville. The Association of Zoos and Aquariums (AZA) has consistently accredited the Greenville Zoo for over 25 years. The Zoo is home to over 275 animals and welcomes over 300,000 guests annually. The Mission of the Greenville Zoo is to provide an enjoyable guest experience while we support and promote conservation efforts that enhance the quality of life for all living things.

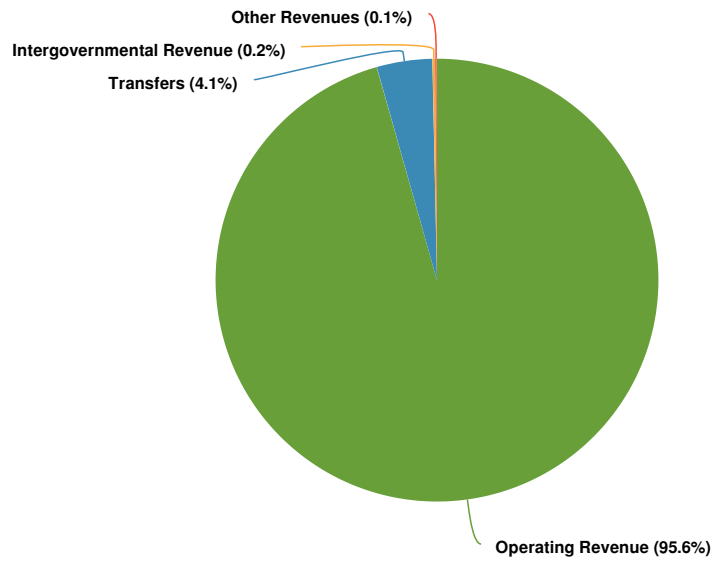
Summary

The City of Greenville is projecting \$4,936,200 of revenue in FY2024, which represents an increase of 9.2% over the prior year. Budgeted expenses are projected to increase by 6.6% or \$350,333 to \$5,636,036 in FY2024.

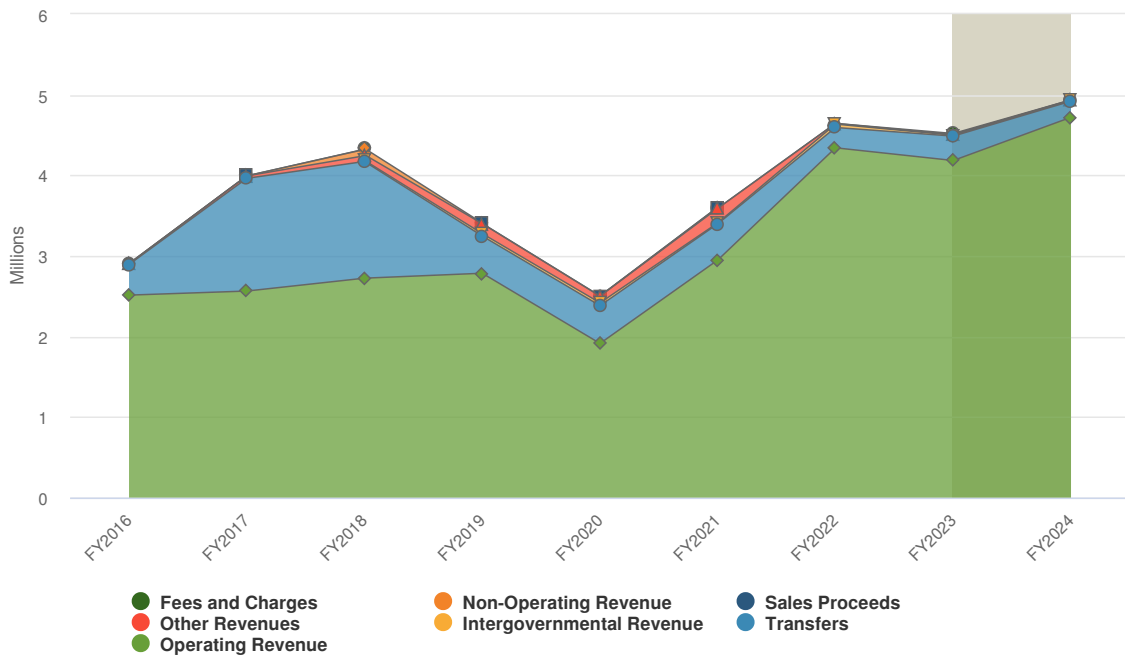


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Operating Revenue						
Rstd Dnts Administration	\$12,434	\$72	\$20,000	\$20,000	\$0	0%
Rstd Donations Education	\$13,725	\$5,200	\$10,000	\$10,000	\$0	0%
Rstd Dntns Public Service	\$8	\$279	\$10,000	\$10,000	\$0	0%
School Program	\$8,597	\$14,354	\$15,000	\$18,000	\$3,000	20%
Zoo Mobile	\$2,300	\$8,845	\$15,000	\$10,000	-\$5,000	-33.3%
Saturday Program	\$11,360	\$15,650	\$10,000	\$12,000	\$2,000	20%
Zoo Camp	\$53,678	\$87,870	\$90,000	\$99,000	\$9,000	10%
Overnight Workshop	-\$505	\$4,436	\$10,000	\$10,000	\$0	0%
Zoo Tots	\$5	\$590	\$0	\$0	\$0	0%
Homeschool	\$7,177	\$7,156	\$9,000	\$8,400	-\$600	-6.7%
Birthdays	\$7,705	\$25,237	\$9,000	\$24,000	\$15,000	166.7%
Distance Learning	\$15,995	\$9,460	\$15,000	\$9,350	-\$5,650	-37.7%
Miscellaneous	\$820	\$22,700	\$3,819	\$15,000	\$11,181	292.8%
Memberships	\$340,223	\$481,623	\$501,485	\$475,000	-\$26,485	-5.3%
Foz Membership Trsf Pmt	-\$55,756	-\$113,665	-\$27,682	-\$150,000	-\$122,318	441.9%
Adopt-An-Animal	\$4,911	\$3,625	\$5,000	\$0	-\$5,000	-100%
Gift Sales	\$518,637	\$606,920	\$470,000	\$575,000	\$105,000	22.3%
Admissions	\$1,446,865	\$2,233,941	\$2,093,971	\$2,520,000	\$426,029	20.3%
Special Events	\$49,140	\$60,355	\$50,000	\$60,000	\$10,000	20%
Miscellaneous Income	\$10,476	\$19,641	\$25,396	\$30,000	\$4,604	18.1%
Concession Sales	\$188,762	\$293,382	\$275,000	\$330,000	\$55,000	20%
Gift Certificates	\$1,793	\$1,915	\$4,000	\$2,000	-\$2,000	-50%
Enrichment	\$38	\$0	\$25,000	\$0	-\$25,000	-100%
Conservation	\$139,008	\$147,371	\$140,000	\$140,000	\$0	0%
Mobility Equip Rentals	\$4,783	\$10,893	\$5,000	\$13,000	\$8,000	160%
Boo In The Zoo	\$143,197	\$222,997	\$225,000	\$290,000	\$65,000	28.9%
Zoo Rental	\$23,098	\$22,690	\$25,000	\$30,000	\$5,000	20%
Holidays at the Zoo	\$0	\$147,988	\$150,000	\$160,000	\$10,000	6.7%
Total Operating Revenue:	\$2,948,474	\$4,341,525	\$4,183,989	\$4,720,750	\$536,761	12.8%
Non-Operating Revenue						
Designated Donations	\$0	-\$24,270	\$0	\$0	\$0	0%
Total Non-Operating Revenue:	\$0	-\$24,270	\$0	\$0	\$0	0%
Intergovernmental Revenue						
State Gen Appropriation	\$11,296	\$12,829	\$10,979	\$10,000	-\$979	-8.9%
Grnvl Zoo Ed Foundation	\$0	\$2,347	\$0	\$0	\$0	0%
Friends of Cville Zoo	\$0	\$26,803	\$0	\$0	\$0	0%

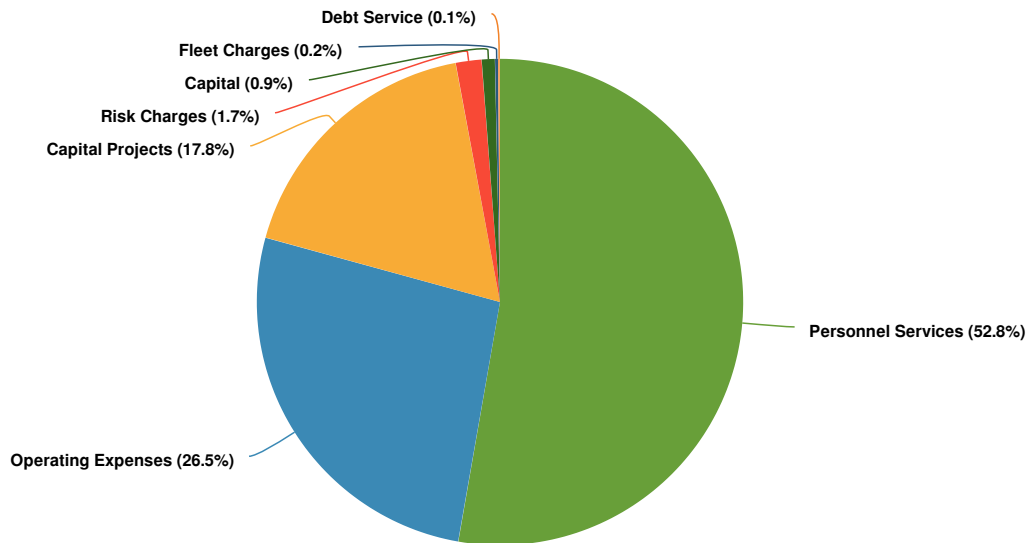
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Total Intergovernmental Revenue:	\$11,296	\$41,979	\$10,979	\$10,000	-\$979	-8.9%
Other Revenues						
Int Earnings-Pooled	\$5,439	\$7,568	\$5,000	\$5,000	\$0	0%
Interest Subsidy Qe Bond	\$1,199	\$1,030	\$1,200	\$1,200	\$0	0%
Contributed Capital	\$175,000	\$0	\$0	\$0	\$0	0%
Miscellaneous	\$0	\$300	\$0	\$0	\$0	0%
Total Other Revenues:	\$181,639	\$8,898	\$6,200	\$6,200	\$0	0%
Sales Proceeds						
Sales Equipment Surplus	\$13,326	\$0	\$0	\$0	\$0	0%
Total Sales Proceeds:	\$13,326	\$0	\$0	\$0	\$0	0%
Fees and Charges						
Miscellaneous Chgs & Fees	\$0	\$0	\$15,000	\$0	-\$15,000	-100%
Chargebacks	-\$371	-\$429	\$0	-\$750	-\$750	N/A
Total Fees and Charges:	-\$371	-\$429	\$15,000	-\$750	-\$15,750	-105%
Transfers						
Hospitality Tax	\$449,444	\$252,506	\$303,007	\$200,000	-\$103,007	-34%
Miscellaneous Grants	\$120	\$0	\$0	\$0	\$0	0%
Total Transfers:	\$449,564	\$252,506	\$303,007	\$200,000	-\$103,007	-34%
Total Revenue Source:	\$3,603,928	\$4,620,209	\$4,519,175	\$4,936,200	\$417,025	9.2%

Expenditures by Expense Type

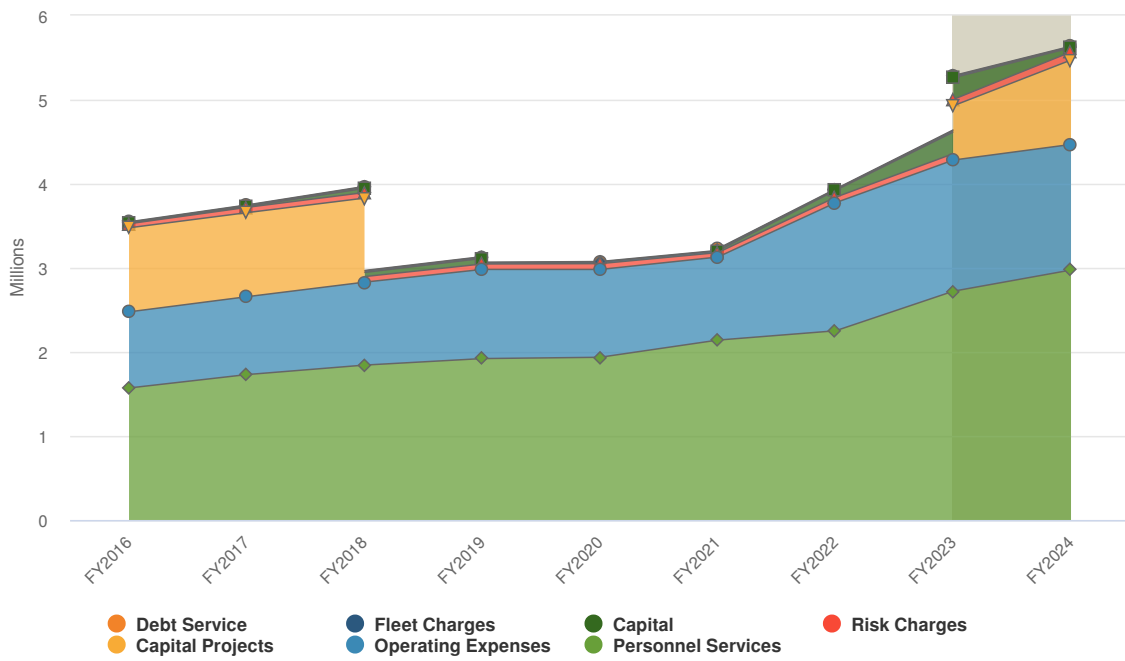
Capital - Capital includes \$50,000 for vehicle replacements.

Capital Projects - Capital Projects of \$1,004,300 includes funding for Anteater/Rhea Exhibit \$250,000, Asia/Red Panda Exhibit \$180,000, Ocelot \$180,000, X-Ray Machine \$150,000, Building Improvements \$94,300, and IT Network Improvements \$150,000.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$2,139,776	\$2,250,482	\$2,721,305	\$2,973,315	\$252,010	9.3%
Fleet Charges	\$19,109	\$9,854	\$19,095	\$11,349	-\$7,746	-40.6%
Risk Charges	\$53,299	\$65,064	\$75,987	\$96,415	\$20,428	26.9%
Capital	\$20,581	\$82,012	\$257,000	\$50,000	-\$207,000	-80.5%
Capital Projects	\$0	\$0	\$645,500	\$1,004,300	\$358,800	55.6%
Debt Service	\$6,402	\$6,440	\$6,485	\$6,502	\$17	0.3%
Operating Expenses	\$987,753	\$1,523,481	\$1,560,331	\$1,494,155	-\$66,176	-4.2%
Total Expense Objects:	\$3,226,921	\$3,937,333	\$5,285,703	\$5,636,036	\$350,333	6.6%

Five-Year Forecast

FIVE-YEAR FINANCIAL FORECAST ZOO FUND BALANCE

		Actual FY 21-22	Forecast FY 22-23	Budget FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Beginning Fund Balance	\$	351,245	1,301,134	1,925,476	1,225,640	2,224,389	3,157,798	4,015,815
Sources of Fund Balance								
Operating Revenues	\$	4,370,546	4,875,768	4,720,000	4,880,500	4,987,041	5,086,642	5,188,252
Non-Operating Revenues		21,427	119,116	16,200	16,434	16,267	16,090	15,904
Transfers-In		252,506	303,007	200,000	940,000	680,500	171,475	162,901
Total Sources of Fund Balance	\$	4,644,479	5,297,891	4,936,200	5,836,934	5,683,807	5,274,207	5,367,057
Uses of Fund Balance								
Expenses	\$	4,242,019	4,673,549	5,636,036	4,838,184	4,750,399	4,416,190	4,589,151
Total Uses of Fund Balance	\$	3,694,590	4,673,549	5,636,036	4,838,184	4,750,399	4,416,190	4,589,151
Revenues Over(Under) Expenses	\$	949,889	624,342	(699,836)	998,749	933,409	858,017	777,906
Ending Fund Balance	\$	1,301,134	1,925,476	1,225,640	2,224,389	3,157,798	4,015,815	4,793,721
20% Oper. Revenues Goal	\$	874,109	975,154	944,000	976,100	997,408	1,017,328	1,037,650



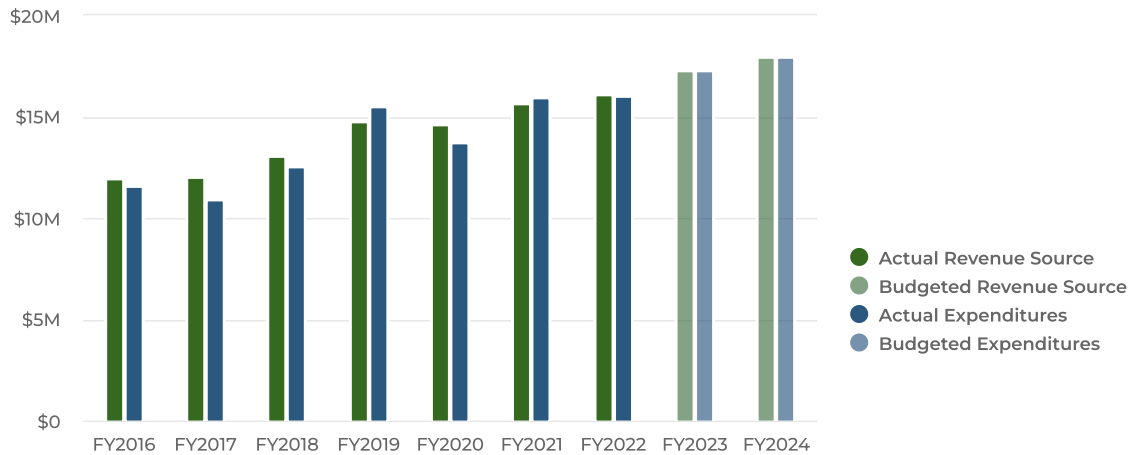


Health Benefits

The Health Benefits Fund accounts for all financial activities of the City's health, dental, life, disability, and pharmacy programs. The Health Benefits Fund was established in January 2014 when the City converted to a self-insured model from a fully-insured model.

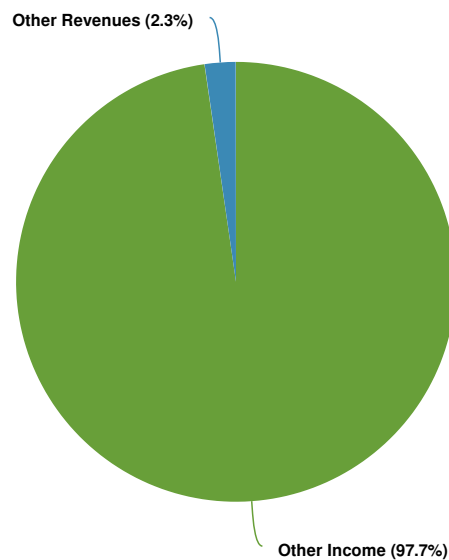
Summary

The City of Greenville is projecting \$18,024,231 of revenue in FY2024, which represents an increase of 4.1% over the prior year. Budgeted expenses are projected to increase by 4.1% or \$716,242 to \$18,024,231 in FY2024.

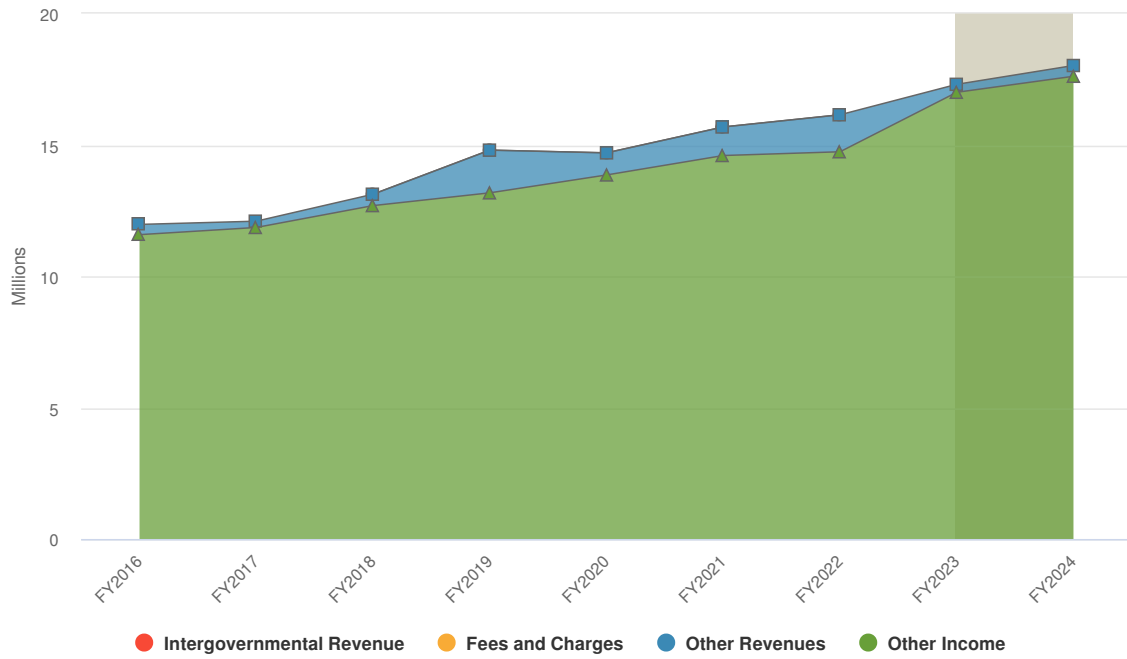


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



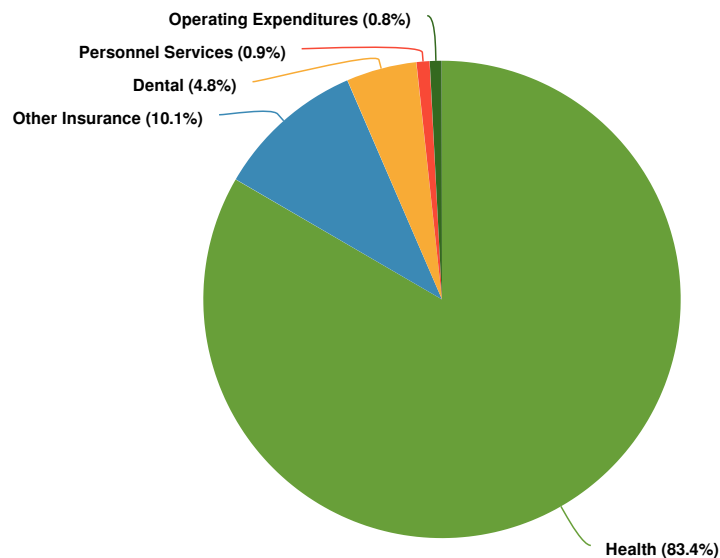
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
State Gen Appropriation	\$463	\$436	\$0	\$0	\$0	0%
Total Intergovernmental Revenue:	\$463	\$436	\$0	\$0	\$0	0%
Other Revenues						
Int Earnings-Pooled	\$9,798	\$13,776	\$3,600	\$10,000	\$6,400	177.8%
Miscellaneous	\$58	\$0	\$0	\$0	\$0	0%
Reimbursed Claims-Health	\$498,981	\$831,094	\$150,000	\$250,000	\$100,000	66.7%
Drug Rebate	\$578,071	\$562,911	\$150,000	\$150,000	\$0	0%
Total Other Revenues:	\$1,086,908	\$1,407,781	\$303,600	\$410,000	\$106,400	35%
Fees and Charges						
Miscellaneous Chgs & Fees	\$55	\$0	\$0	\$0	\$0	0%
Total Fees and Charges:	\$55	\$0	\$0	\$0	\$0	0%
Other Income						
Health Plan-Active Emper	\$9,228,144	\$9,294,112	\$10,948,292	\$11,340,581	\$392,289	3.6%

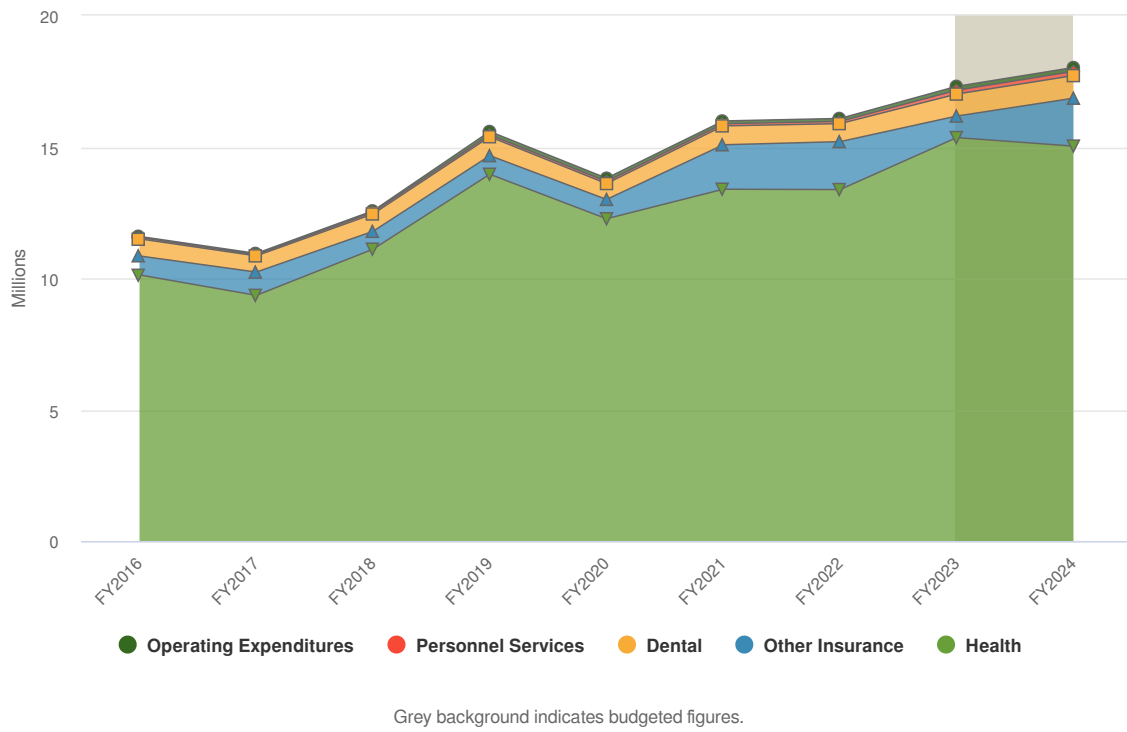
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Health Plan-Retirees	\$462,397	\$460,665	\$400,000	\$425,000	\$25,000	6.3%
Dental Plan-Active Emper	\$578,237	\$564,795	\$637,407	\$653,744	\$16,337	2.6%
Life Insurance	\$320,448	\$334,811	\$330,000	\$338,696	\$8,696	2.6%
Disability Ins-St	\$106,548	\$112,631	\$106,600	\$130,000	\$23,400	22%
Disability Ins-Lt	\$104,839	\$102,625	\$105,000	\$110,000	\$5,000	4.8%
Medicare Supplement	\$819,427	\$881,749	\$952,288	\$952,288	\$0	0%
Health Plan-Active Empee	\$2,706,059	\$2,729,774	\$3,279,537	\$3,412,780	\$133,243	4.1%
Dental Plan-Active Empee	\$180,818	\$176,453	\$200,265	\$206,142	\$5,877	2.9%
Dental Plan-Cobra	\$17,072	\$12,444	\$0	\$0	\$0	0%
Health Plan Cobra	\$24,842	\$24,113	\$0	\$0	\$0	0%
Tobacco Surcharge	\$48,874	\$46,617	\$45,000	\$45,000	\$0	0%
Total Other Income:	\$14,597,706	\$14,740,791	\$17,004,389	\$17,614,231	\$609,842	3.6%
Total Revenue Source:	\$15,685,132	\$16,149,008	\$17,307,989	\$18,024,231	\$716,242	4.1%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$82,585	\$86,376	\$146,766	\$161,560	\$14,794	10.1%
Operating Expenditures	\$105,563	\$110,512	\$147,000	\$147,000	\$0	0%
Health	\$13,390,903	\$13,378,154	\$15,357,083	\$15,031,933	-\$325,150	-2.1%
Dental	\$719,299	\$685,904	\$837,672	\$859,886	\$22,214	2.7%
Other Insurance	\$1,691,709	\$1,823,998	\$819,468	\$1,823,852	\$1,004,384	122.6%
Total Expense Objects:	\$15,990,058	\$16,084,944	\$17,307,989	\$18,024,231	\$716,242	4.1%



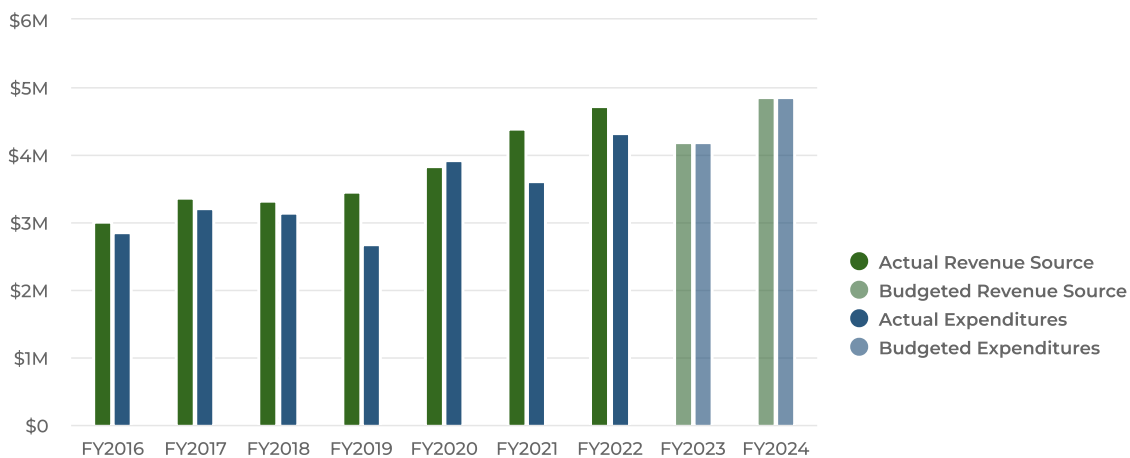
Risk Management

The Risk Management Fund accounts for all financial activities related to workers' compensation, automobile liability, general liability, employment practices liability, public officials' liability, law enforcement liability, property, and automobile physical damage. Revenues are based on a cost allocation system that reflects each division's forward-looking risk exposure (number of employees, percentage of payroll, and number of vehicles) and its five-year historical claims experience.

The City is self-insured for all workers' compensation losses up to \$700,000 per occurrence for public safety and \$600,000 per occurrence for all other employees; maintains a self-insured retention of \$100,000 for general liability, employment practices liability, law enforcement liability, and public officials liability; and a \$25,000 deductible for property losses. Program expenses and reserve funding requirements are allocated to the operating agencies. An actuarial report is prepared semi-annually to determine the adequacy of fund reserves. Oversight is provided by the Risk Manager who monitors claims and expenses and evaluates the adequacy of reserves.

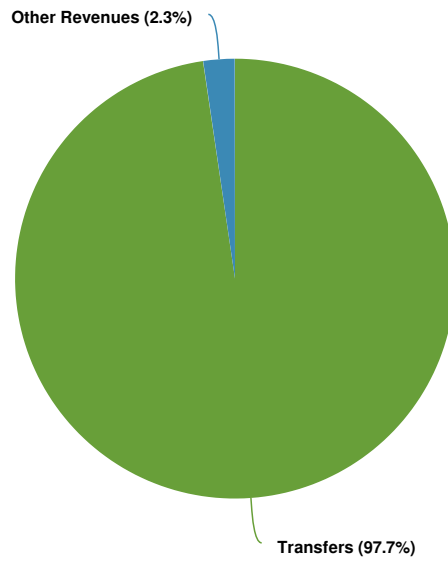
Summary

The City of Greenville is projecting \$4,875,938 of revenue in FY2024, which represents a 16.1% increase over the prior year. Budgeted expenses are projected to increase by 16.1% or \$676,789 to \$4,875,938 in FY2024.

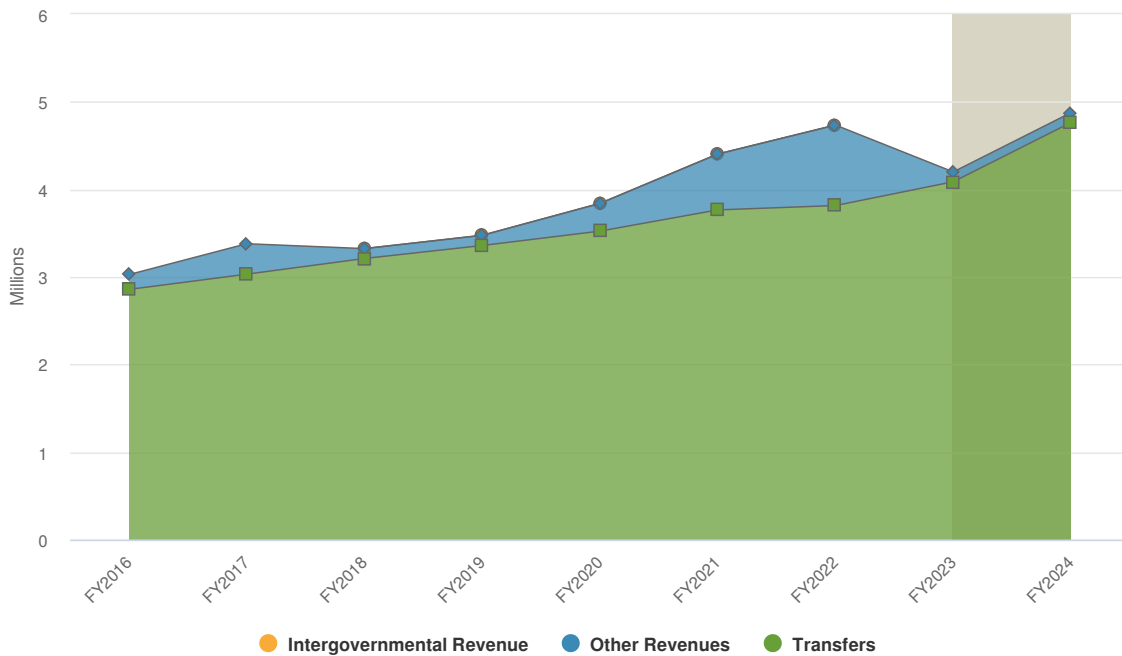


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



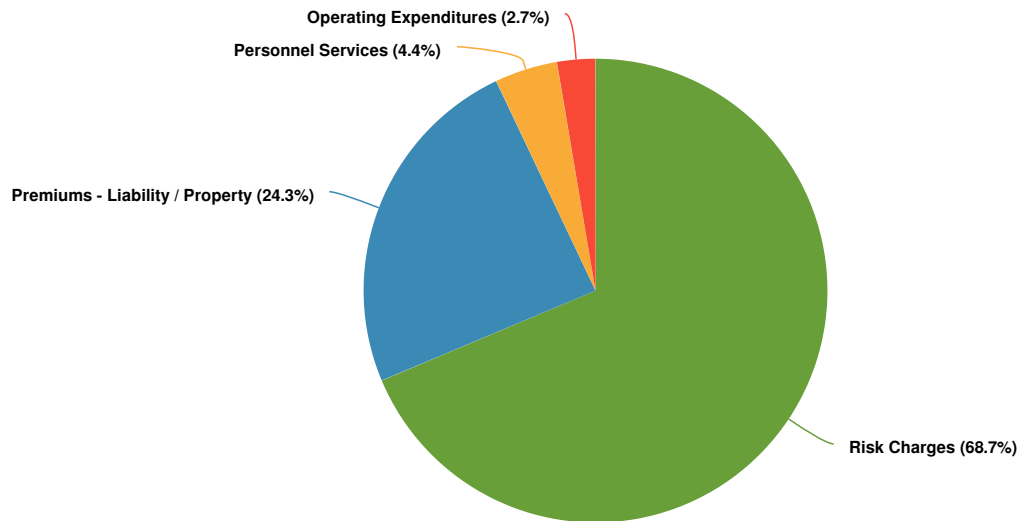
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
State Gen Appropriation	\$707	\$707	\$0	\$0	\$0	0%
Total Intergovernmental Revenue:	\$707	\$707	\$0	\$0	\$0	0%
Other Revenues						
Int Earnings-Pooled	\$9,470	\$15,910	\$0	\$0	\$0	0%
Insurance Recovery	\$7,645	\$23,820	\$0	\$0	\$0	0%
CY Wc Reimbursements	\$20,282	\$15,018	\$50,000	\$50,000	\$0	0%
CY Auto GI Prop Reimbur	\$130,201	\$218,577	\$10,000	\$10,000	\$0	0%
CY Wc Subrogations	\$1,892	\$302	\$52,500	\$52,500	\$0	0%
Prior Year Recoveries	\$372,085	\$518,208	\$0	\$0	\$0	0%
CY Auto GI Prop Subrogat	\$96,132	\$127,052	\$0	\$0	\$0	0%
Total Other Revenues:	\$637,708	\$918,887	\$112,500	\$112,500	\$0	0%
Transfers						
Community Development	\$8,114	\$6,222	\$5,861	\$7,205	\$1,344	22.9%
Miscellaneous Grants	\$30,858	\$0	\$0	\$0	\$0	0%
Parking Enterprise	\$85,112	\$125,484	\$131,221	\$301,287	\$170,066	129.6%
City General Fund	\$2,776,681	\$2,859,744	\$3,051,963	\$3,338,390	\$286,427	9.4%
Federal Home Program	\$121	\$150	\$0	\$395	\$395	N/A
Stormwater Service	\$123,772	\$47,123	\$70,413	\$72,572	\$2,159	3.1%
Wastewater	\$94,474	\$76,670	\$81,326	\$118,498	\$37,172	45.7%
Utility Undergrounding	\$239	\$166	\$847	\$207	-\$640	-75.6%
Event Management	\$8,303	\$8,334	\$9,475	\$3,994	-\$5,481	-57.8%
Transit	\$182,142	\$188,187	\$213,699	\$302,247	\$88,548	41.4%
Solid Waste Enterprise	\$291,189	\$319,239	\$325,400	\$367,757	\$42,357	13%
TD Convention Center	\$77,000	\$82,799	\$82,799	\$82,799	\$0	0%
Zoo Enterprise	\$53,299	\$65,064	\$75,987	\$96,415	\$20,428	26.9%
Fleet Services	\$33,857	\$35,708	\$37,658	\$71,672	\$34,014	90.3%
Total Transfers:	\$3,765,161	\$3,814,890	\$4,086,649	\$4,763,438	\$676,789	16.6%
Total Revenue Source:	\$4,403,576	\$4,734,484	\$4,199,149	\$4,875,938	\$676,789	16.1%

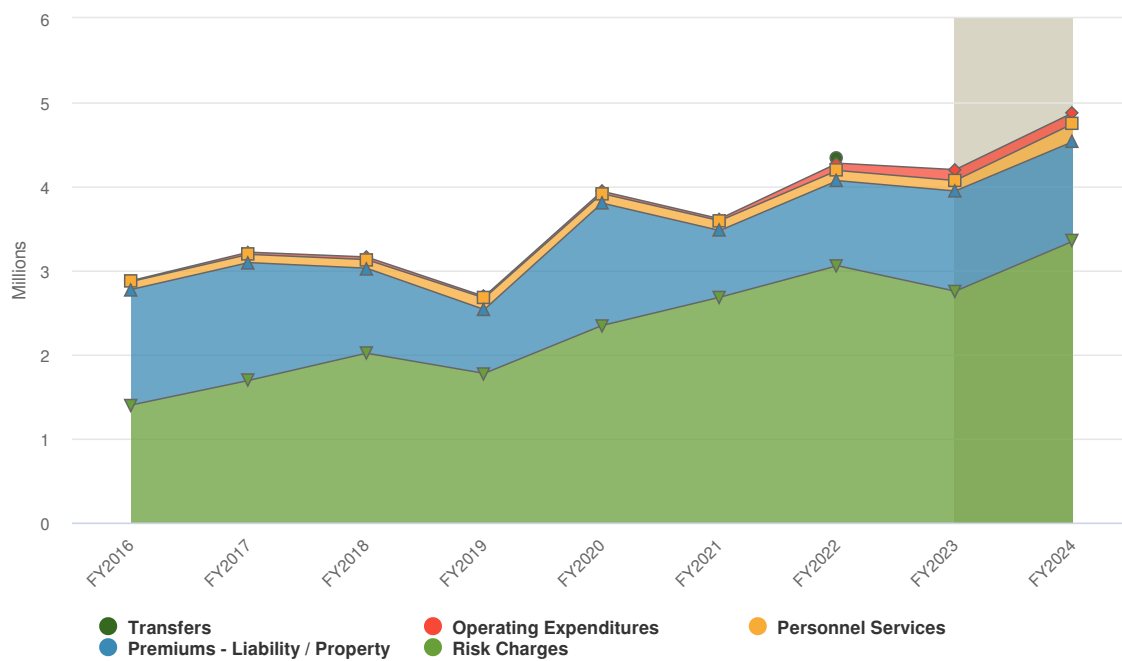
Expenditures by Expense Type

Personnel - Funding is included for a Risk Management Analyst position.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

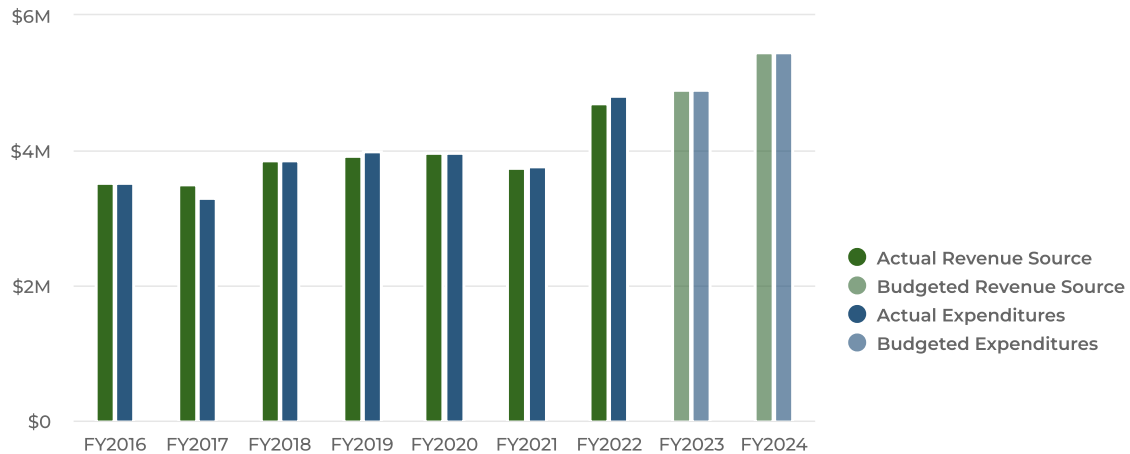


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$117,123	\$121,218	\$124,347	\$213,538	\$89,191	71.7%
Operating Expenditures	\$23,064	\$86,470	\$129,600	\$130,100	\$500	0.4%
Risk Charges	\$2,681,103	\$3,056,162	\$2,753,093	\$3,348,331	\$595,238	21.6%
Premiums - Liability / Property	\$793,668	\$1,011,935	\$1,192,109	\$1,183,969	-\$8,140	-0.7%
Transfers	\$0	\$66,993	\$0	\$0	\$0	0%
Total Expense Objects:	\$3,614,958	\$4,342,777	\$4,199,149	\$4,875,938	\$676,789	16.1%

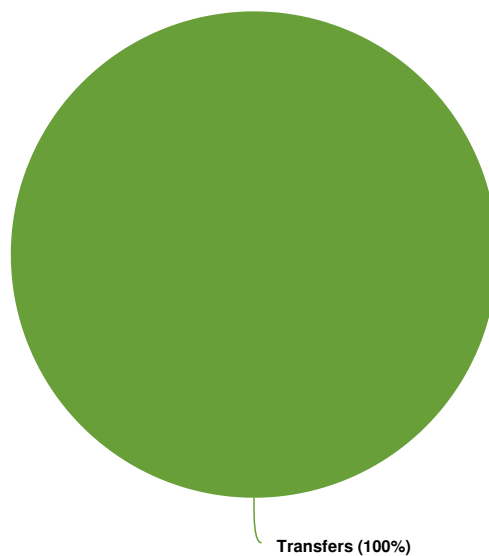
Summary

The City of Greenville is projecting \$5,477,148 of revenue in FY2024, which represents an increase of 11.4% over the prior year. Budgeted expenditures are projected to increase by 11.4% or \$559,614 to \$5,477,148 in FY2024.

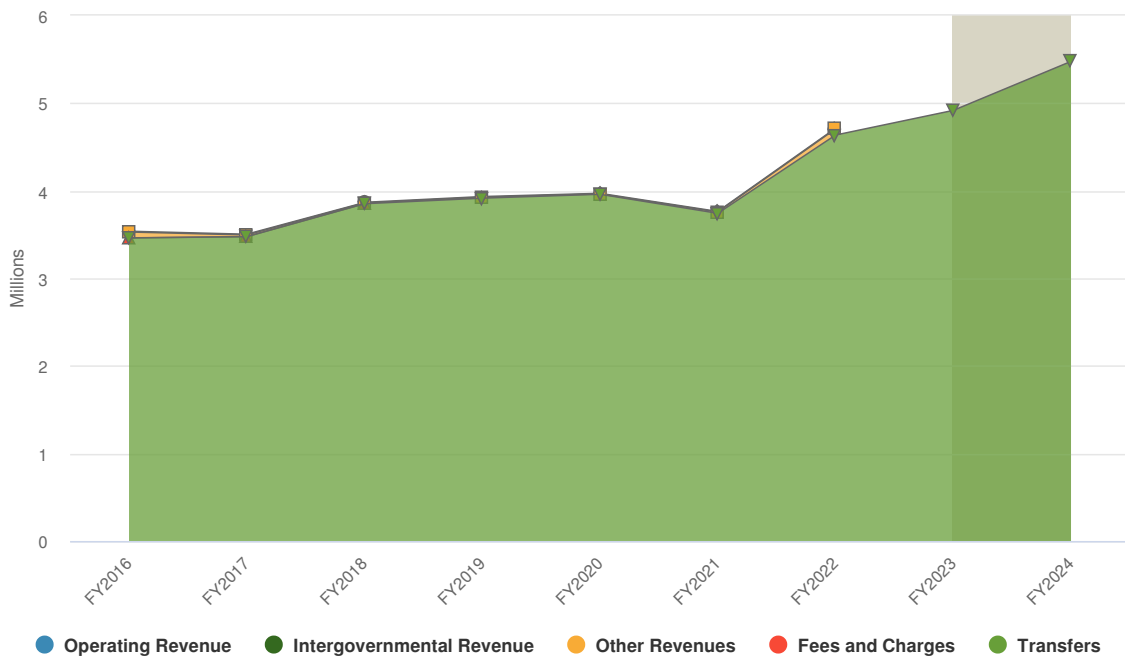


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

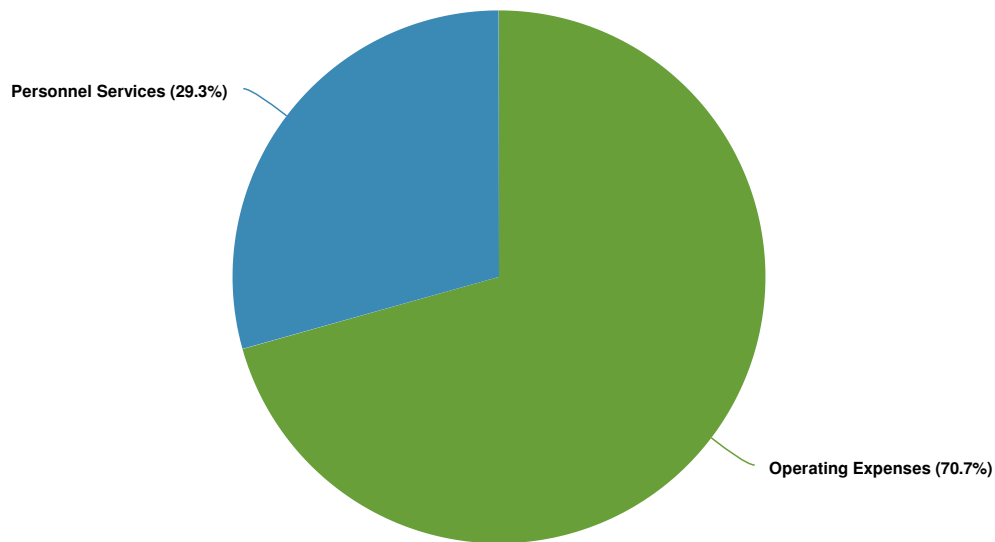
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Revenue Source						
Intergovernmental Revenue						
State Gen Appropriation	\$7,116	\$7,404	\$0	\$0	\$0	0%
Total Intergovernmental Revenue:	\$7,116	\$7,404	\$0	\$0	\$0	0%
Other Revenues						
Sales Equipment Surplus	\$4,503	\$25,315	\$0	\$0	\$0	0%
Insurance Recovery	\$9,726	\$44,921	\$0	\$0	\$0	0%
Total Other Revenues:	\$14,229	\$70,236	\$0	\$0	\$0	0%
Transfers						
Community Development	\$5,834	\$639	\$4,742	\$562	-\$4,180	-88.1%
Stormwater Utility	\$358,221	\$296,029	\$409,309	\$362,517	-\$46,792	-11.4%
Wastewater Fund	\$155,421	\$161,016	\$193,067	\$200,453	\$7,386	3.8%
Miscellaneous Grants	\$104	\$0	\$0	\$0	\$0	0%
Parking Enterprise	\$74,304	\$60,753	\$85,525	\$71,203	-\$14,322	-16.7%
Zoo Enterprise Fund	\$19,109	\$9,730	\$19,095	\$11,349	-\$7,746	-40.6%
City General Fund	\$1,910,114	\$2,521,667	\$2,598,142	\$2,907,102	\$308,960	11.9%
Event Management Fund	\$6,688	\$2,147	\$7,449	\$2,549	-\$4,900	-65.8%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Solid Waste Fund	\$1,212,410	\$1,584,041	\$1,600,205	\$1,921,413	\$321,208	20.1%
Total Transfers:	\$3,742,205	\$4,636,023	\$4,917,534	\$5,477,148	\$559,614	11.4%
Total Revenue Source:	\$3,763,550	\$4,713,663	\$4,917,534	\$5,477,148	\$559,614	11.4%

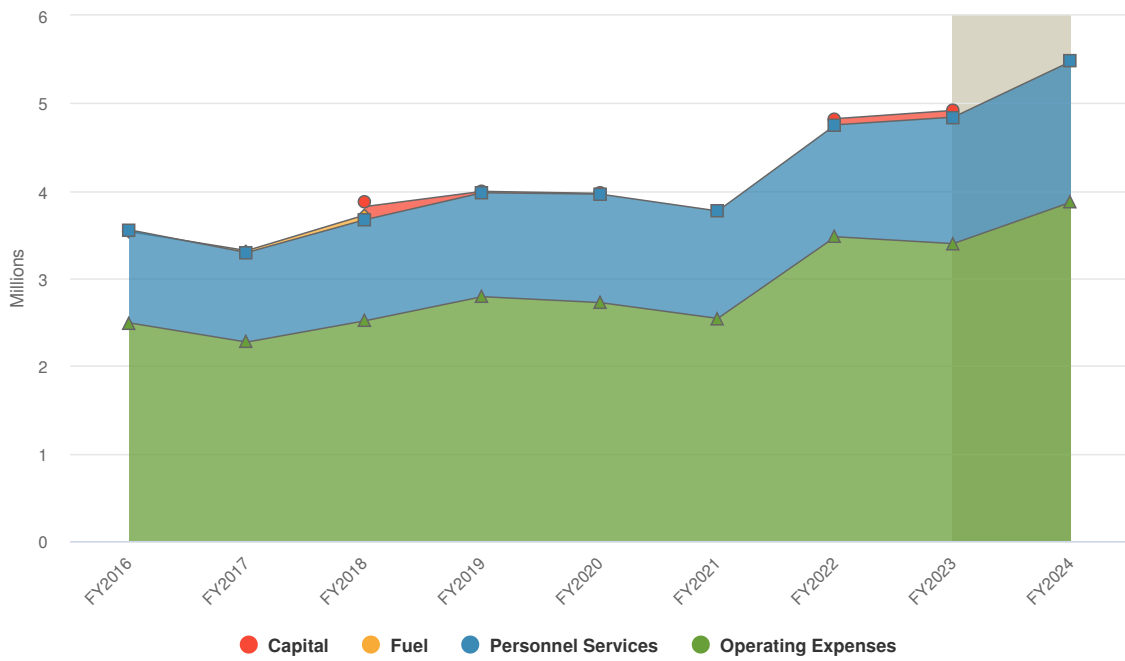
Expenditures by Expense Type

Operating Expenses- Total Operating Expenses increases by \$559,614 primarily due to the increase in fuel/fuel card costs (\$240,000) and Parts costs (\$187,632).

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
REGULAR, FULL-TIME	\$826,743	\$837,596	\$943,164	\$1,062,261	\$119,097	12.6%
OVERTIME	\$43,707	\$57,039	\$49,900	\$52,000	\$2,100	4.2%
INSURANCE BENEFITS	\$161,379	\$171,714	\$204,868	\$203,539	-\$1,329	-0.6%
SOCIAL SECURITY	\$62,625	\$64,304	\$71,752	\$83,107	\$11,355	15.8%
REGULAR RETIREMENT	\$132,839	\$147,535	\$174,224	\$206,582	\$32,358	18.6%
Total Personnel Services:	\$1,227,293	\$1,278,188	\$1,443,908	\$1,607,489	\$163,581	11.3%
Capital						
MACHINERY AND EQUIPMENT	\$0	\$0	\$77,500	\$0	-\$77,500	-100%
VEHICLE	\$0	\$70,347	\$0	\$0	\$0	0%
Total Capital:	\$0	\$70,347	\$77,500	\$0	-\$77,500	-100%
Operating Expenses						
TEMP PERSONNEL SVCS	\$49,759	\$3,138	\$7,500	\$7,500	\$0	0%
SERVICE & MAINT CONTRACTS	\$24,221	\$16,105	\$18,650	\$18,650	\$0	0%
SOFTWARE LICENSES	\$0	\$9,613	\$6,200	\$6,200	\$0	0%
CLOTHING & UNIFORMS	\$14,887	\$14,556	\$17,000	\$17,000	\$0	0%

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
MATERIALS & SUPPLIES	\$57,720	\$58,572	\$57,921	\$57,920	-\$1	0%
REPAIRS & MAINTENANCE	\$10,248	\$11,397	\$8,500	\$8,500	\$0	0%
OTHER	\$1,658	\$2,565	\$2,500	\$2,500	\$0	0%
OTHER	\$3,723	\$1,665	\$3,000	\$3,000	\$0	0%
CABLE TELEVISION/INTERNET	\$5,560	\$0	\$0	\$0	\$0	0%
ELECTRICITY	\$37,132	\$36,618	\$53,300	\$53,300	\$0	0%
GAS	\$8,153	\$10,844	\$12,900	\$12,900	\$0	0%
OTHER	\$14,322	\$12,968	\$13,000	\$13,000	\$0	0%
TRAVEL & TRAINING	\$11,877	\$23,491	\$27,517	\$27,517	\$0	0%
MISCELLANEOUS	\$50	\$836	\$1,000	\$1,000	\$0	0%
DUES,SUBSCRIPTN,PUBLICATN	\$4,618	\$4,884	\$4,000	\$4,000	\$0	0%
DEPRECIATION	\$0	\$39,627	\$0	\$0	\$0	0%
PARTS	\$715,038	\$928,460	\$888,368	\$1,076,000	\$187,632	21.1%
FUEL	\$742,146	\$1,375,644	\$1,050,000	\$1,400,000	\$350,000	33.3%
OUTSIDE REPAIRS	\$342,295	\$300,859	\$385,020	\$350,000	-\$35,020	-9.1%
FUEL CARD	\$244,575	\$425,207	\$580,000	\$470,000	-\$110,000	-19%
PARTS MANAGEMENT FEES	\$190,518	\$227,910	\$222,092	\$269,000	\$46,908	21.1%
ADMIN FEES-GEN/PROP LIA	\$33,857	\$35,708	\$37,658	\$71,672	\$34,014	90.3%
VEHICLE FUEL	-\$3,254	-\$66,109	\$0	\$0	\$0	0%
DATA PROCESSING EQUIPMENT	\$32,644	\$0	\$0	\$0	\$0	0%
Total Operating Expenses:	\$2,541,746	\$3,474,556	\$3,396,126	\$3,869,659	\$473,533	13.9%
Total Expense Objects:	\$3,769,039	\$4,823,091	\$4,917,534	\$5,477,148	\$559,614	11.4%

DEPARTMENTS



Legislative and Administrative



Shannon Lavrin
City Manager

The Legislative and Administrative classification consists primarily of the legislative and executive branches of City government (Mayor, City Council, City Manager and City Clerk); Municipal Court, and the City Attorney's Office. Also reflected in this classification is the Non-Departmental account which funds contracts, programs, transfers, and other expenditures not directly related to specific departmental operations.

Expenditures Summary

The Legislative and Administrative budget increases over the prior year primarily due to:

City Attorney - Budget includes additional professional services of \$100,000 for contract attorney services corresponding with the reduction of one attorney position. An additional \$80,000 is budgeted for costs associated with indigent defense.

Municipal Court - Budget includes an increase for jail costs (\$50,000) and one-time costs for related to the Court's software system (\$20,000).

City Manager - Personnel costs increase due to three positions that were moved into the office from other divisions.

Non-Departmental

Operating - GTA Subsidy - The operating subsidy increases by 10.8% over the prior year.

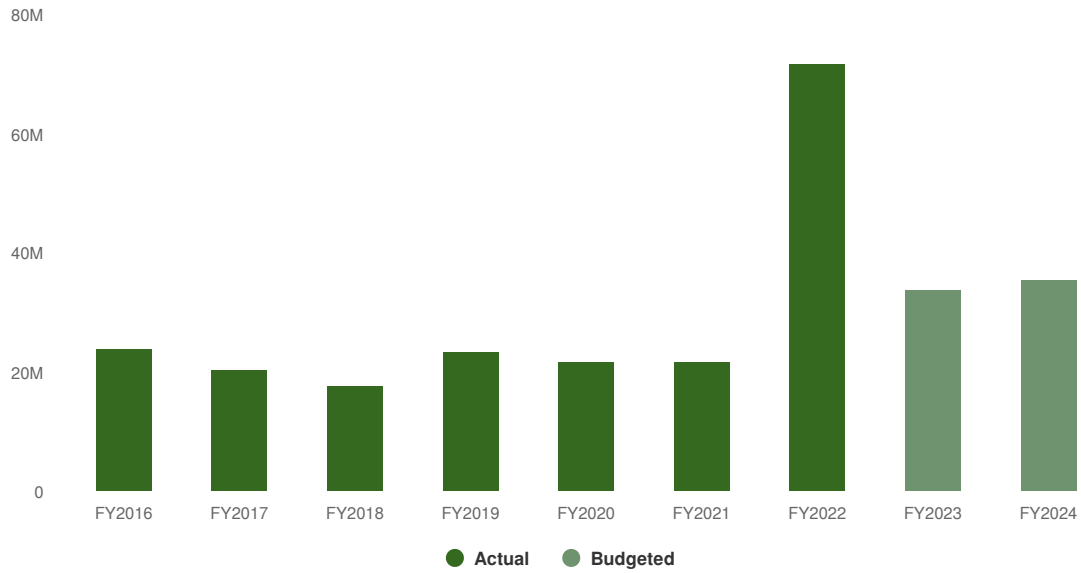
Capital - the General Fund Capital budget includes \$3.2 M for replacement of capital rolling stock including fire apparatus.

Transfers

- The Transfer to Capital Projects fund decreases by approximately 13% from the previous year.
- The Transfer to Solid Waste fund increases by \$1 M from the prior year to offset the operating deficit in this fund.
- The Transfer to Public Facilities Corp. for \$4.3 M is for debt service for debt in the name of Greenville Public Facilities Corporation, a blended component unit of the City of Greenville, on the 2016 Installment Purchase debt and the 2022 Bond issued for the NIB.
- The Transfer to Miscellaneous Grants Fund is \$2.5 million for the Affordable Housing Plan CIP project.

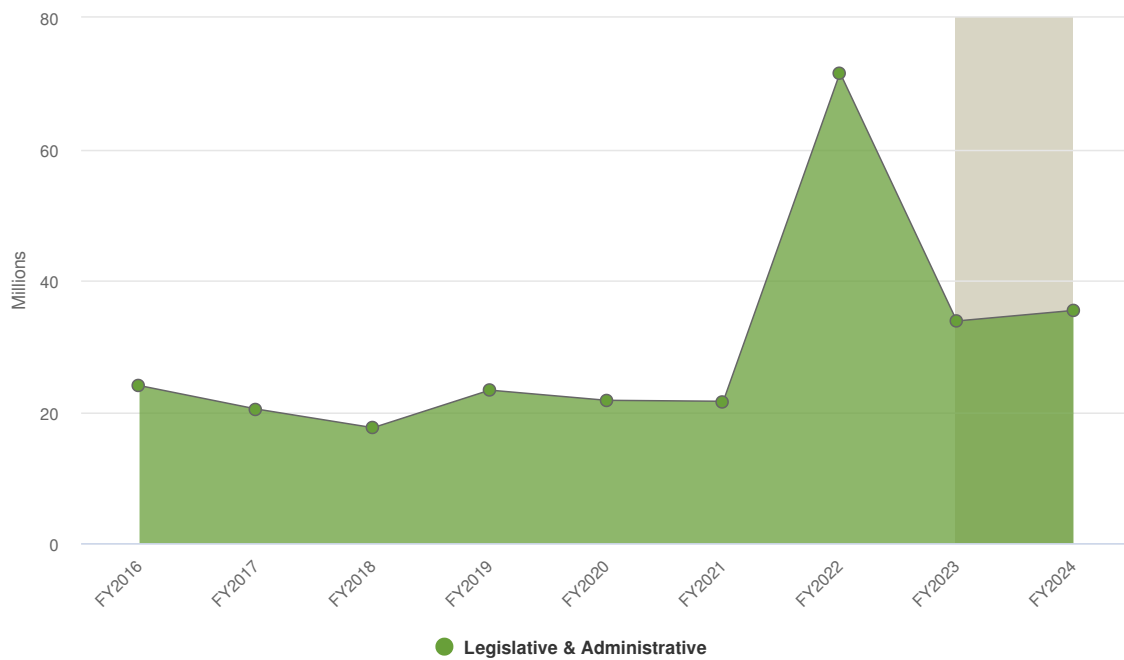
\$35,425,375 **\$1,607,681**
(4.75% vs. prior year)

Legislative and Administrative Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

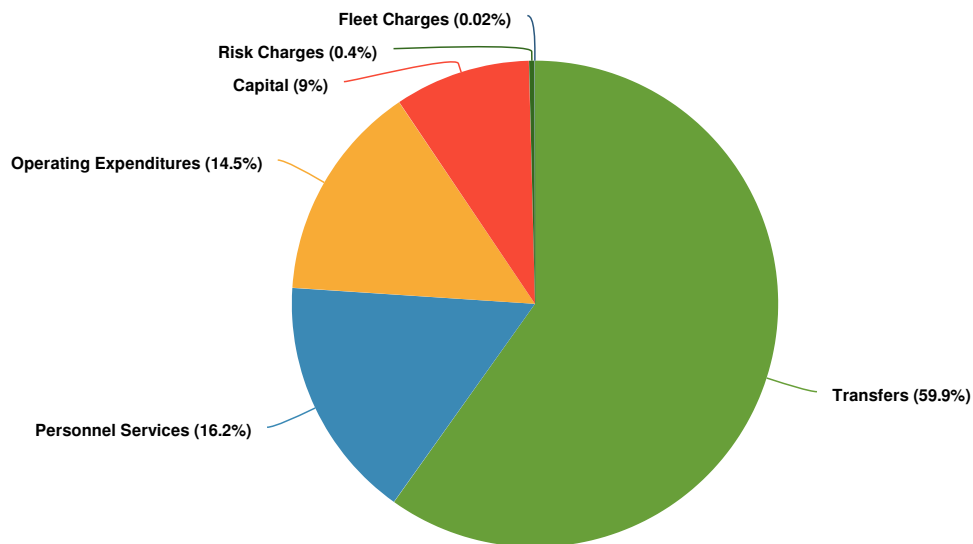


Grey background indicates budgeted figures.

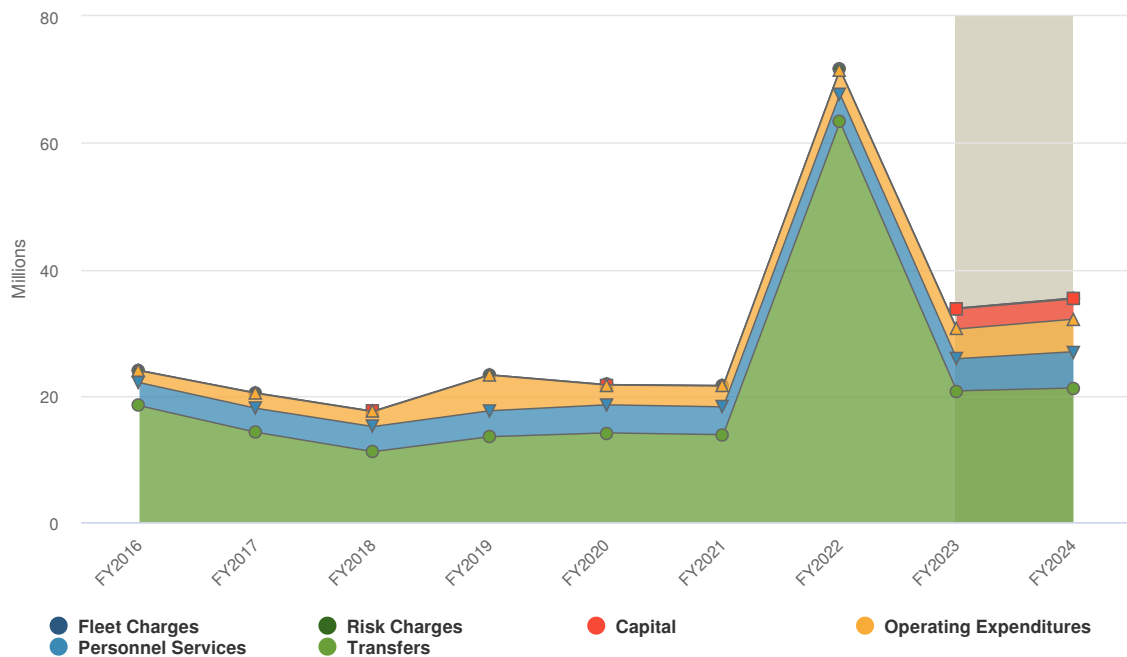
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Legislative & Administrative						
Mayor	\$156,227	\$160,648	\$179,606	\$185,083	\$5,477	3%
Council	\$190,628	\$207,329	\$237,803	\$249,032	\$11,229	4.7%
City Attorney	\$1,217,316	\$1,163,376	\$1,409,134	\$1,608,390	\$199,256	14.1%
Municipal Court	\$1,423,559	\$1,704,938	\$1,939,599	\$2,183,732	\$244,133	12.6%
City Manager	\$1,166,428	\$1,241,015	\$1,262,739	\$1,709,092	\$446,353	35.3%
City Clerk	\$187,930	\$207,551	\$228,135	\$246,102	\$17,967	7.9%
Non-Departmental	\$17,248,657	\$66,923,615	\$28,560,678	\$29,243,944	\$683,266	2.4%
Total Legislative & Administrative:	\$21,590,745	\$71,608,473	\$33,817,694	\$35,425,375	\$1,607,681	4.8%
Total Expenditures:	\$21,590,745	\$71,608,473	\$33,817,694	\$35,425,375	\$1,607,681	4.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
Legislative & Administrative	\$4,396,599	\$4,445,884	\$5,082,925	\$5,737,075	\$654,150	12.9%
Total Personnel Services:	\$4,396,599	\$4,445,884	\$5,082,925	\$5,737,075	\$654,150	12.9%
Operating Expenditures						
Legislative & Administrative	\$3,300,331	\$3,821,485	\$4,693,237	\$5,142,734	\$449,497	9.6%
Total Operating Expenditures:	\$3,300,331	\$3,821,485	\$4,693,237	\$5,142,734	\$449,497	9.6%
Fleet Charges						
Legislative & Administrative	\$3,904	\$5,285	\$5,672	\$5,702	\$30	0.5%
Total Fleet Charges:	\$3,904	\$5,285	\$5,672	\$5,702	\$30	0.5%
Risk Charges						
Legislative & Administrative	\$65,196	\$69,615	\$81,648	\$134,279	\$52,631	64.5%
Total Risk Charges:	\$65,196	\$69,615	\$81,648	\$134,279	\$52,631	64.5%
Capital						
Legislative & Administrative	\$0	\$0	\$3,200,000	\$3,200,000	\$0	0%
Total Capital:	\$0	\$0	\$3,200,000	\$3,200,000	\$0	0%
Transfers						
Legislative & Administrative	\$13,824,714	\$63,266,204	\$20,754,212	\$21,205,585	\$451,373	2.2%
Total Transfers:	\$13,824,714	\$63,266,204	\$20,754,212	\$21,205,585	\$451,373	2.2%
Total Expense Objects:	\$21,590,745	\$71,608,473	\$33,817,694	\$35,425,375	\$1,607,681	4.8%

Detail of Non-Departmental Budget

NON-DEPARTMENTAL						
	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2023-24 <u>Budget</u>	Increase/ (Decrease)	Percentage Change
EXPENDITURES						
Personnel Services - Retiree						
Medical Benefit Payment	\$819,427	\$881,749	\$952,288	\$952,288	\$0	0.0%
Operating - GTA Subsidy	1,276,424	1,141,198	1,495,730	1,657,623	161,893	10.8%
Operating - Annexation						
Agreements	726,263	836,881	683,021	683,021	0	0.0%
Operating - Verdae Public Imp.	480,627	570,488	555,124	555,124	0	0.0%
Other Operating	121,201	227,096	920,303	990,303	70,000	7.6%
Capital Expenditures (GF)*	0	0	3,200,000	3,200,000	0	0.0%
Total Operating	3,423,942	3,657,412	7,806,466	8,038,359	231,893	3.0%
TRANSFERS						
Miscellaneous Grants Fund	2,021,457	1,071,792	2,000,000	2,500,000	500,000	25.0%
Victim Witness Fund	100,026	99,162	103,130	103,130	0	0.0%
Capital Projects Fund	7,529,426	57,842,128	11,381,399	9,880,287	(1,501,112)	-13.2%
Solid Waste Fund	3,361,233	3,611,233	3,430,671	4,430,671	1,000,000	29.1%
Public Facilities Corp.**	812,573	641,888	3,839,012	4,291,497	452,485	11.8%
Total Transfers	13,824,715	63,266,203	20,754,212	21,205,585	451,373	2.2%
TOTAL EXPENDITURES	\$17,248,657	\$66,923,615	\$28,560,678	\$29,243,944	\$683,266	2.4%

*The FY 2023-24 departmental capital allocation will be determined later in the fiscal year. Expenditures for FY 2020-21 and FY 2021-22 are shown in the applicable departments.

**Debt in the name of Greenville Public Facilities Corporation, a blended component unit of the City of Greenville - paid for as a transfer to the Public Facilities Corporation.

City Attorney Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Provide Copies of Public Records	Response to Freedom of Information Act (FOIA) Requests	Received 1,084 FOIA requests. Responded to 100%.	Received 1,216 FOIA requests. Responded to 100%.	Procure and implement FOIA software to streamline process and increase efficiency of time spent redacting responsive FOIA documents.	Ongoing



City Clerk Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Liaison between City Council and Constituents	Legislative and Administrative: Provide management and support for all Council meetings (preparation, minutes, meetings, archivals, etc.), participation in Municipal Clerks and Treasurers Institute (MCTI) and Succession planning	24 formal meetings, 25 work sessions, 21 executive sessions, 81 Ordinances approved, 38 Resolutions approved, 229 Agendas posted for Boards and Commissions	22 formal meetings, 20 work sessions, 21 executive sessions, 96 Ordinances approved, 53 Resolutions approved, 297 Agendas posted for Council, Boards, Commissions, and misc. meetings	Ongoing	Ongoing
Liaison between City Council and Constituents	Boards & Commissions: Manage Appointment process, term expirations and meetings	93 applications, 28 interviews, 58 appointments	146 applications, 16 interviews, 58 appointments	Ongoing	Ongoing
Custodian of City Council's Legislative History	Archives, Records and Retention: Respond to FOIA/general requests, maintain compliance with document archival	Responded to 118 research requests, 15 FOIA, preserved and digitized documents for KoFile Preservation; collaborated with SC Department of Archives and History for general and special records schedules and disposition of records.	Responded to 132 research requests; 8 FOIA; collaborated with SC Department of Archives and History for general and special records schedules and disposition of records.	Ongoing	Ongoing
N/A	Elections: Serve as municipal election officer for partisan elections and referendums	Completed	Not an Election Year	Election Year	Not an Election Year

Economic and Community Development



Michael Panasko

Interim Dir, Economic and Community Development

It is the mission of Economic and Community Development to encourage economic development, which 1) expands the long-term tax base, 2) provides quality housing for all, 3) encourages jobs and upward mobility for all citizens, 4) enhances the experience and stay of visitors, and 5) improves the quality of life for all residents.

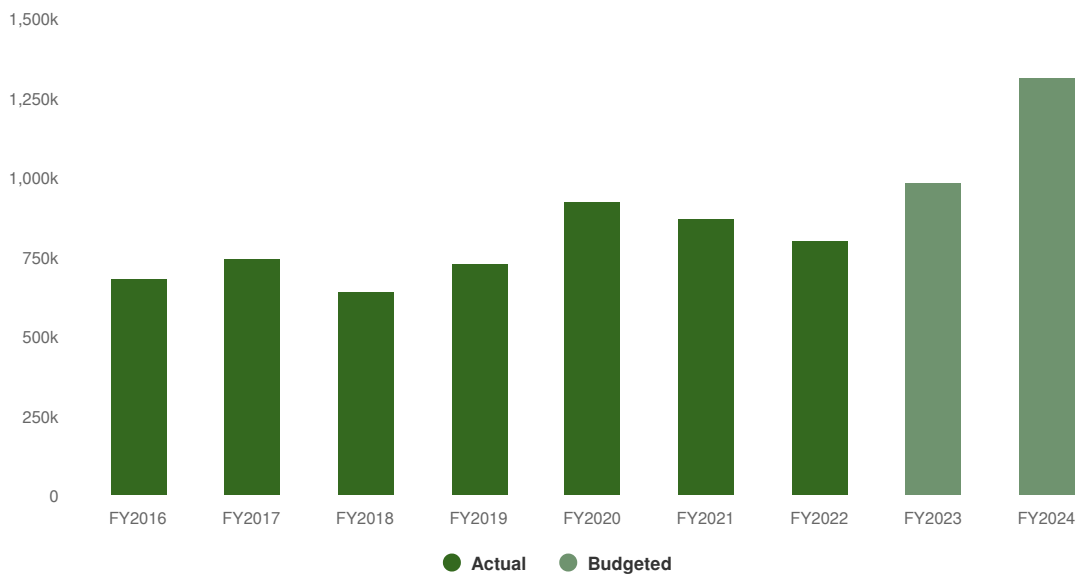
The Economic and Community Development Department includes the Economic Development Division and the Community Development Division, which is displayed in the Special Revenue Funds section. These divisions are responsible for the attracting development to the City through business recruitment and retention, neighborhood revitalization, annexation, and infill development.

Expenditures Summary

Operating - The increase to operating costs is due to the addition of three contract employees (\$400,000) in professional services. The positions have been added to the authorized staffing list as a placeholder in they event they become permanent positions.

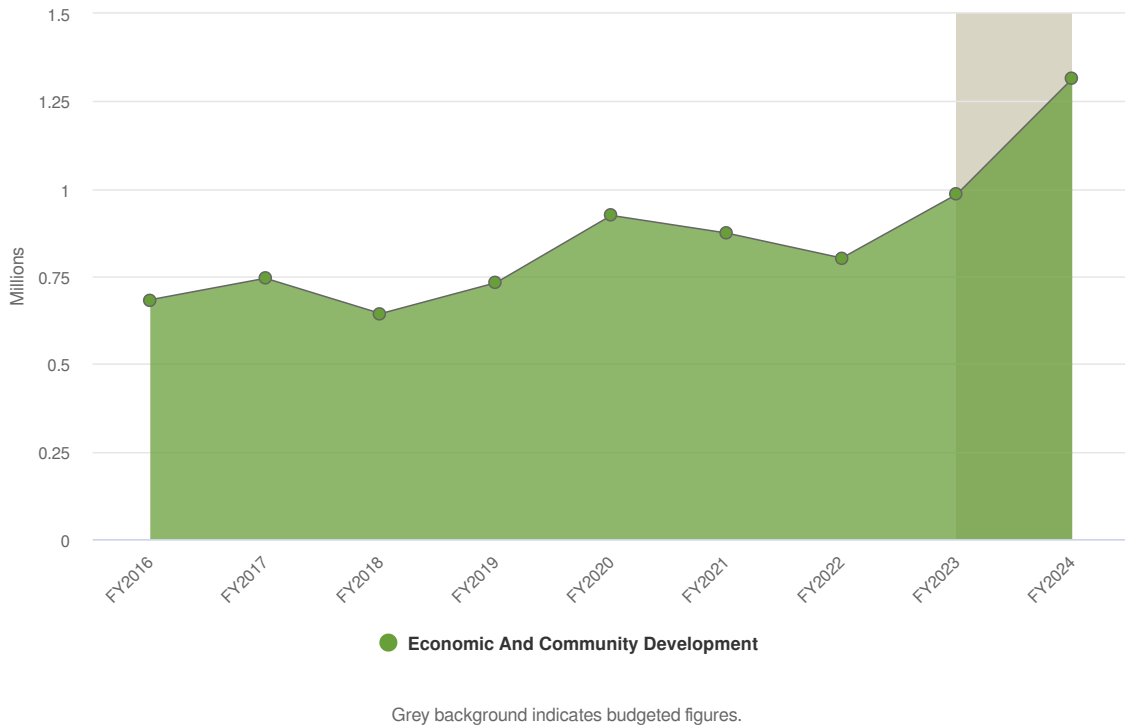
\$1,314,316 **\$329,523**
(33.46% vs. prior year)

Economic and Community Development Proposed and Historical Budget vs. Actual



Expenditures by Function

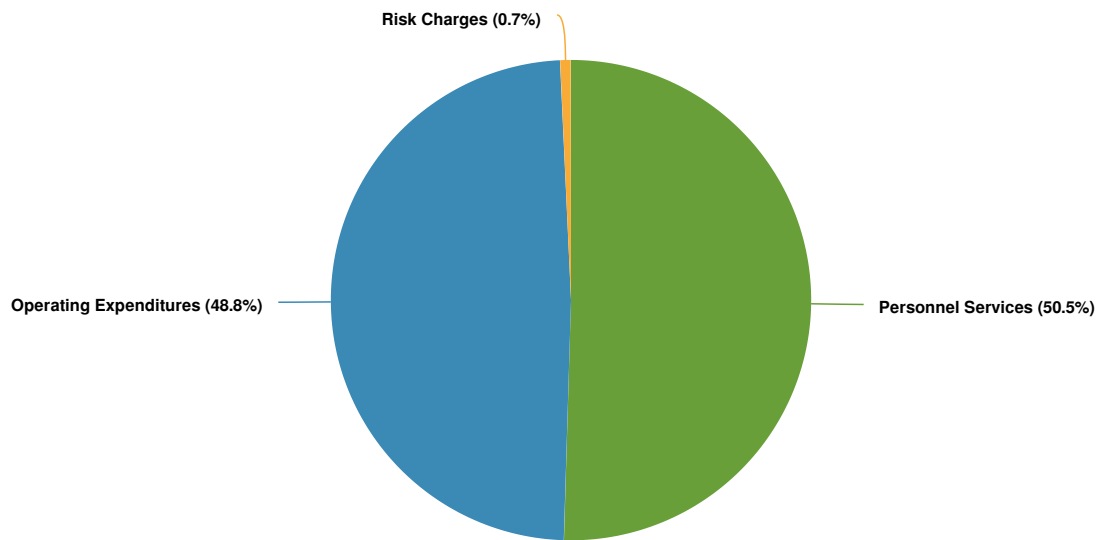
Budgeted and Historical Expenditures by Function



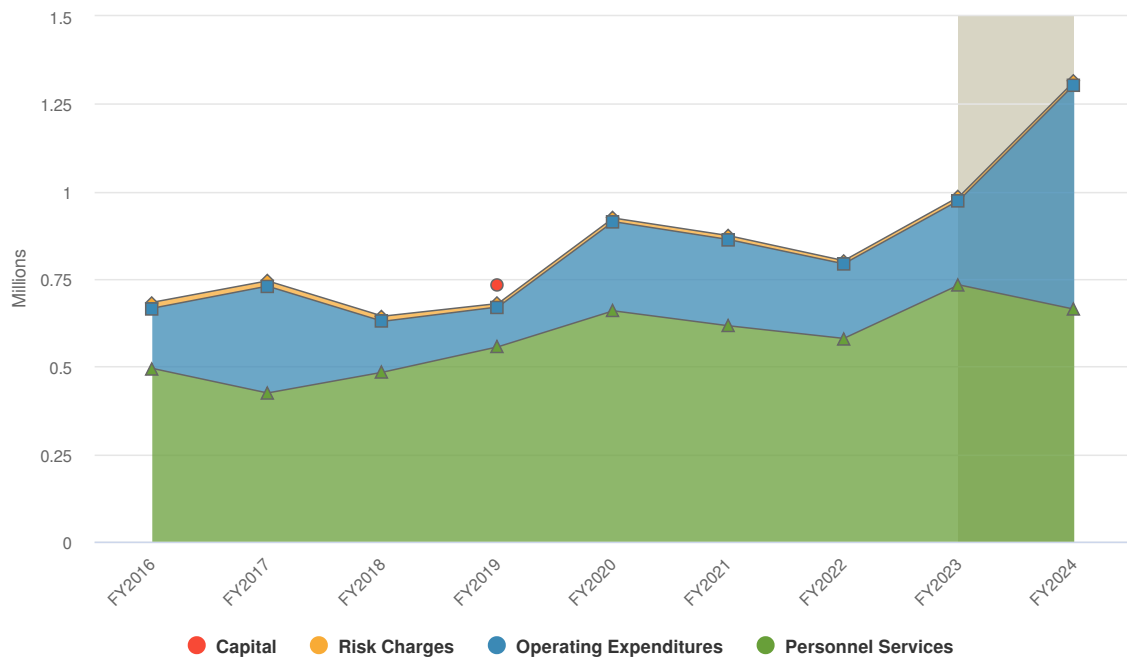
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Economic And Community Development						
Economic Development						
Personnel Services	\$616,283	\$580,189	\$733,099	\$663,513	-\$69,586	-9.5%
Operating Expenditures	\$246,251	\$212,997	\$241,355	\$641,355	\$400,000	165.7%
Risk Charges	\$11,182	\$9,106	\$10,339	\$9,448	-\$891	-8.6%
Total Economic Development:	\$873,716	\$802,293	\$984,793	\$1,314,316	\$329,523	33.5%
Total Economic And Community Development:	\$873,716	\$802,293	\$984,793	\$1,314,316	\$329,523	33.5%
Total Expenditures:	\$873,716	\$802,293	\$984,793	\$1,314,316	\$329,523	33.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
Economic And Community Development	\$616,283	\$580,189	\$733,099	\$663,513	-\$69,586	-9.5%
Total Personnel Services:	\$616,283	\$580,189	\$733,099	\$663,513	-\$69,586	-9.5%
Operating Expenditures						
Economic And Community Development	\$246,251	\$212,997	\$241,355	\$641,355	\$400,000	165.7%
Total Operating Expenditures:	\$246,251	\$212,997	\$241,355	\$641,355	\$400,000	165.7%
Risk Charges						
Economic And Community Development	\$11,182	\$9,106	\$10,339	\$9,448	-\$891	-8.6%
Total Risk Charges:	\$11,182	\$9,106	\$10,339	\$9,448	-\$891	-8.6%
Total Expense Objects:	\$873,716	\$802,293	\$984,793	\$1,314,316	\$329,523	33.5%

Performance Data

Council Priority or Departmental Goal	Performance Data	2020 Actual Result	2021 Actual Result	2022 Target	2023 Target
Economic Development	Attract New Jobs	143	344	140	140
Economic Development	Average Annual Salary of New Jobs	N/A	N/A	\$52,000	\$52,000
Economic Development	Additional Office Space Leased or Constructed	171k SF	276k SF	50k SF	50k SF
Economic Development	Attract New Capital Investment	\$269 million	\$34 million	\$10 million	\$10 million
Economic Development	Additional Revenue (Gross Sales)	N/A	N/A	\$350 million	\$350 million
Economic Development	Support Entrepreneurship	N/A	N/A	2 new companies	2 new companies
Economic Development	Pursue New Prospects/Leads	20	20	25	25
Economic Development	Retention Efforts	85 visits	87 visits	90 visits	90 visits
Economic Development	Marketing Trips	N/A	5	6	6
Economic Development	Hosted Events	N/A	1	3	3
Economic Development	Network Engagements	N/A	8	12	12

Communications and Engagement



Beth Brotherton

Director, Communications and Engagement

The mission of the Communications and Engagement Department is to create public awareness and understanding about City government as well as serve as an internal communication resource for City employees.

The Communications and Engagement Department provides coordinated and accurate material to the public, the media, and City personnel, so they can have the information they need in a timely manner. It is also the department responsible for coordinating and overseeing all aspects of communications and public relations as it relates to the City's many constituencies.

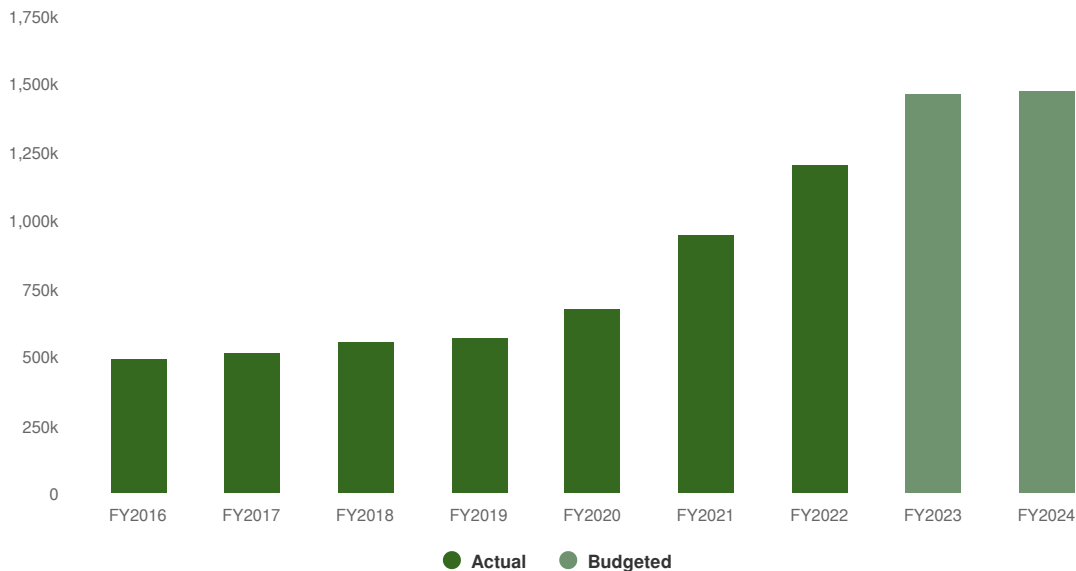
Expenditures Summary

Personnel: The budget includes the addition of one Media Relations Specialist position. In addition, two positions were moved into this department from another department.

Operating: The decrease in operating costs primarily relates to one-time costs associated with a website redesign in the prior year (\$60,000).

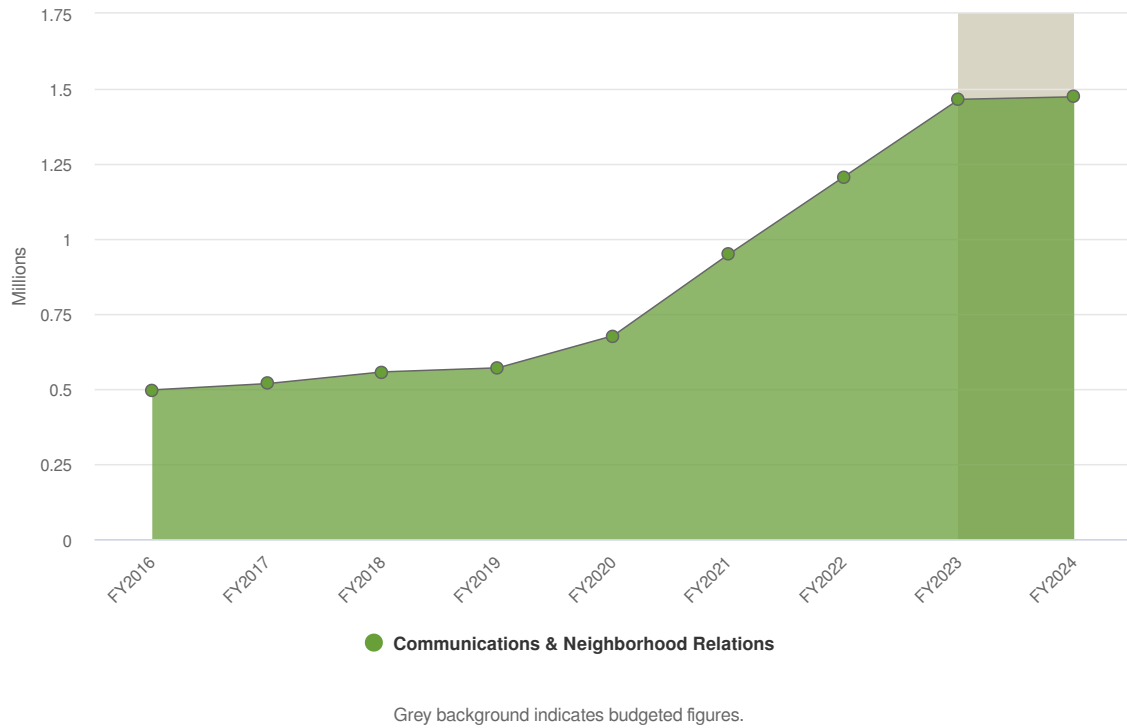
\$1,473,037 **\$8,380**
(0.57% vs. prior year)

Communications and Engagement Proposed and Historical Budget vs. Actual



Expenditures by Function

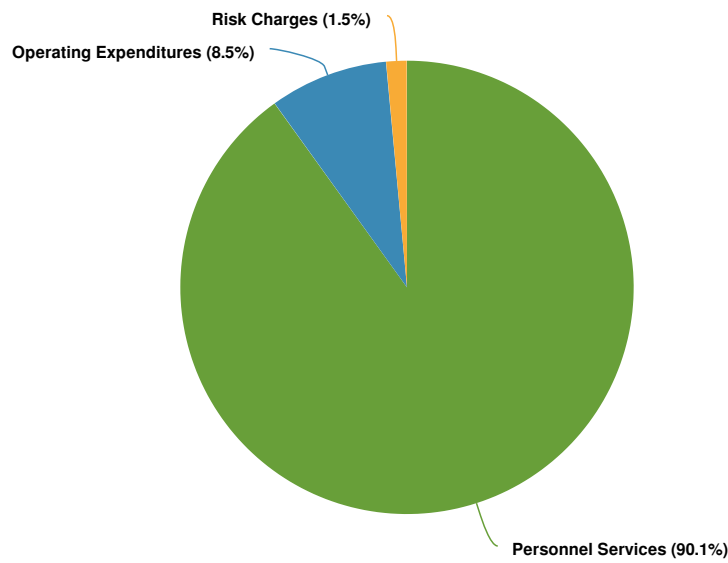
Budgeted and Historical Expenditures by Function



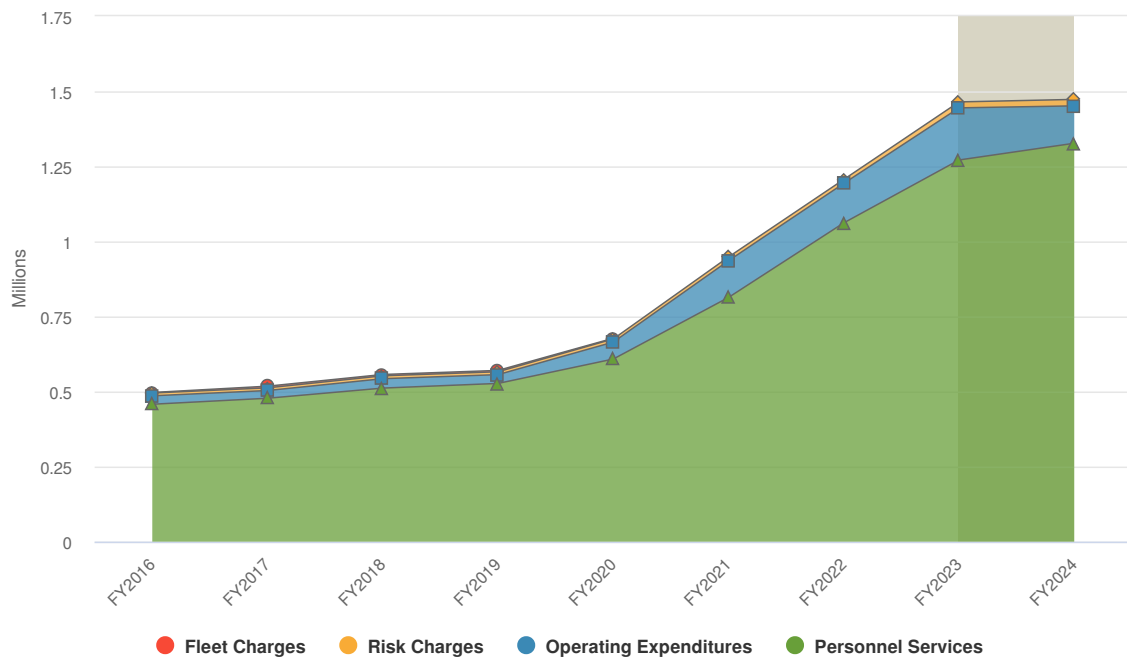
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2022 Budget vs. FY2023 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures							
Communications & Neighborhood Relations							
Public Information	\$948,180	\$1,206,385	\$1,464,657	\$1,473,037	-100%	\$8,380	0.6%
Total Communications & Neighborhood Relations:	\$948,180	\$1,206,385	\$1,464,657	\$1,473,037	-100%	\$8,380	0.6%
Total Expenditures:	\$948,180	\$1,206,385	\$1,464,657	\$1,473,037	-100%	\$8,380	0.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (% Change)	FY2023 Budget vs. FY2024 Budgeted (\$ Change)
Expense Objects						
Personnel Services						
Communications & Neighborhood Relations	\$813,394	\$1,061,684	\$1,271,232	\$1,326,980	4.4%	\$55,748
Total Personnel Services:	\$813,394	\$1,061,684	\$1,271,232	\$1,326,980	4.4%	\$55,748
Operating Expenditures						
Communications & Neighborhood Relations	\$122,297	\$131,646	\$173,620	\$124,500	-28.3%	-\$49,120
Total Operating Expenditures:	\$122,297	\$131,646	\$173,620	\$124,500	-28.3%	-\$49,120
Risk Charges						
Communications & Neighborhood Relations	\$12,488	\$13,055	\$19,805	\$21,557	8.8%	\$1,752
Total Risk Charges:	\$12,488	\$13,055	\$19,805	\$21,557	8.8%	\$1,752
Total Expense Objects:	\$948,180	\$1,206,385	\$1,464,657	\$1,473,037	0.6%	\$8,380

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Promoting City Council Priorities through traditional media	Earned media coverage as determined by monitoring service	378 stories	406 stories	888 stories	Ongoing
Share the City's Story through content creation and social media reach	Targeted Social Media followers growth and reach on multiple platforms	55,000 Facebook Followers, 34,000 Instagram Followers, 4,000 LinkedIn Followers	68,000 Facebook Followers, 52,000 Instagram Followers, 12,000 LinkedIn Followers	75,000 Facebook Followers, 56,000 Instagram Followers, 20,000 LinkedIn Followers	Ongoing
Serving City Departments	Produced content for City Departments	364 projects	442 projects	250 projects	Ongoing
Community Engagement through web, public surveys and text	Unique page views to website, survey participation through publicinput.com	2.5 million unique page views to city website, public surveys not tracked, texting not deployed.	3.0 million unique page views to city website, public surveys not tracked, 13 neighborhoods enrolled in texting.	2.2 million unique page views to city website, 723 participants on 7 public surveys, 27 neighborhoods enrolled in texting.	Ongoing
StartupGVL Marketing	Content Created Under StartUpGVL brand. Social and traditional media reach.	Not tracked	Transitioned to in-house management. Not tracked.	28 major projects, 150+ social media posts, 13 founder videos produced, 60% increase in LinkedIn followers, 30% increase in Instagram followers.	Ongoing

Planning and Development Services

Vacant
Director, Planning and Development Services

It is the mission of Planning and Development Services to encourage growth and development in a manner that respects and builds from Greenville's quality of life through 1) significant progress on the GVL2040 priorities, 2) commitment to the GVL2040 core values, and 3) utilization of the GVL2040 principles to align decisions with the community values, vision for the future, and economic strengths.

Previously located within Economic and Community Development, the department was reorganized during FY 2019-20 and includes the Building and Property Maintenance Division and the Planning and Zoning Division. These divisions are responsible for the orderly development of the City through land use planning, urban design, and building code enforcement.

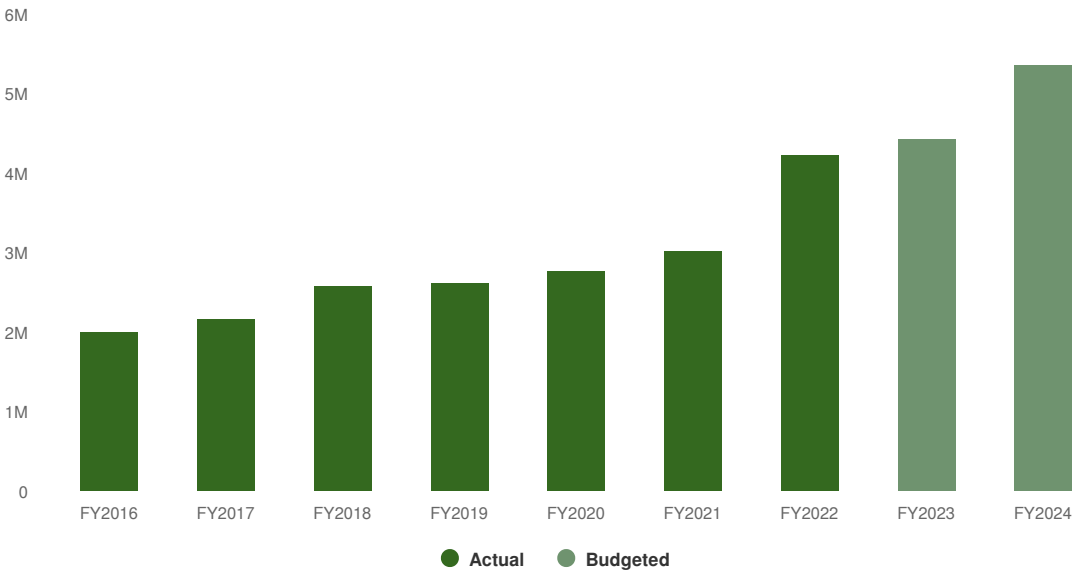
Expenditures Summary

Operating - The operating budget includes a \$450,000 one-time cost related to projects involved in the adoption of the new Greenville Development Code and the Haynie Sirrine plan. There is an offset of \$44,000 for one-time costs related to computer software in the prior year.

\$5,360,645

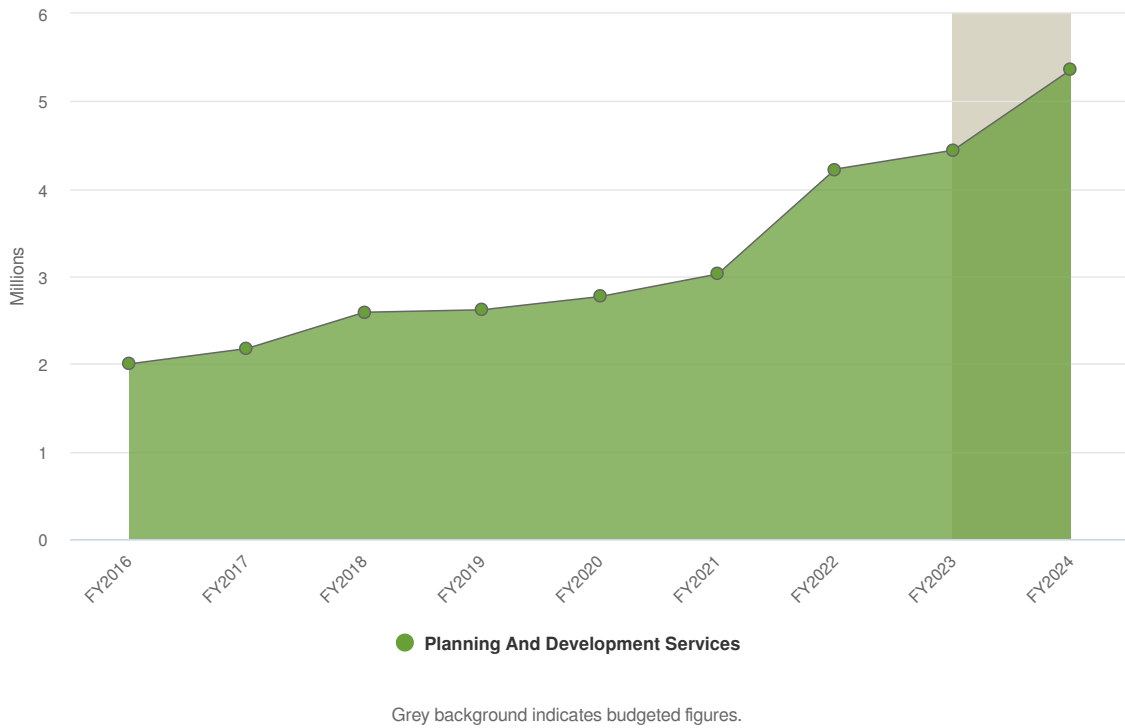
\$920,430
(20.73% vs. prior year)

Planning and Development Services Proposed and Historical Budget vs. Actual



Expenditures by Function

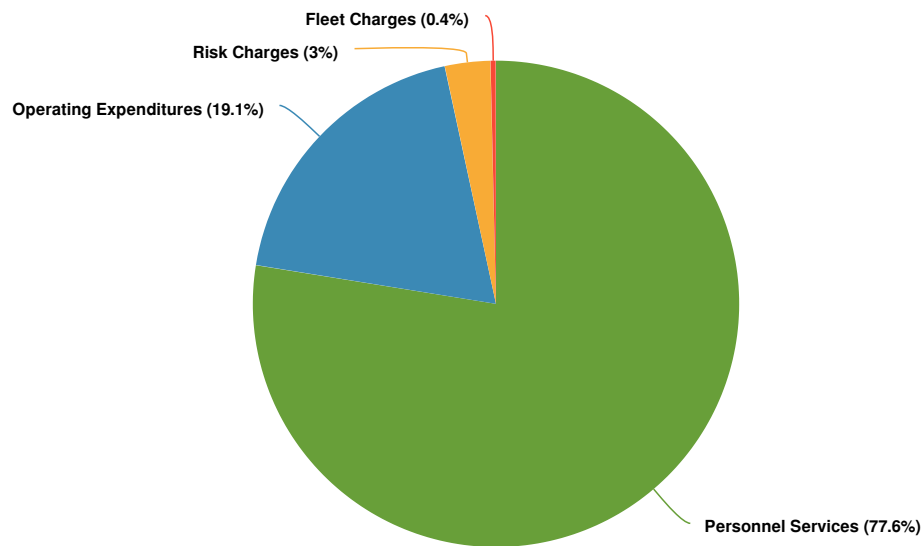
Budgeted and Historical Expenditures by Function



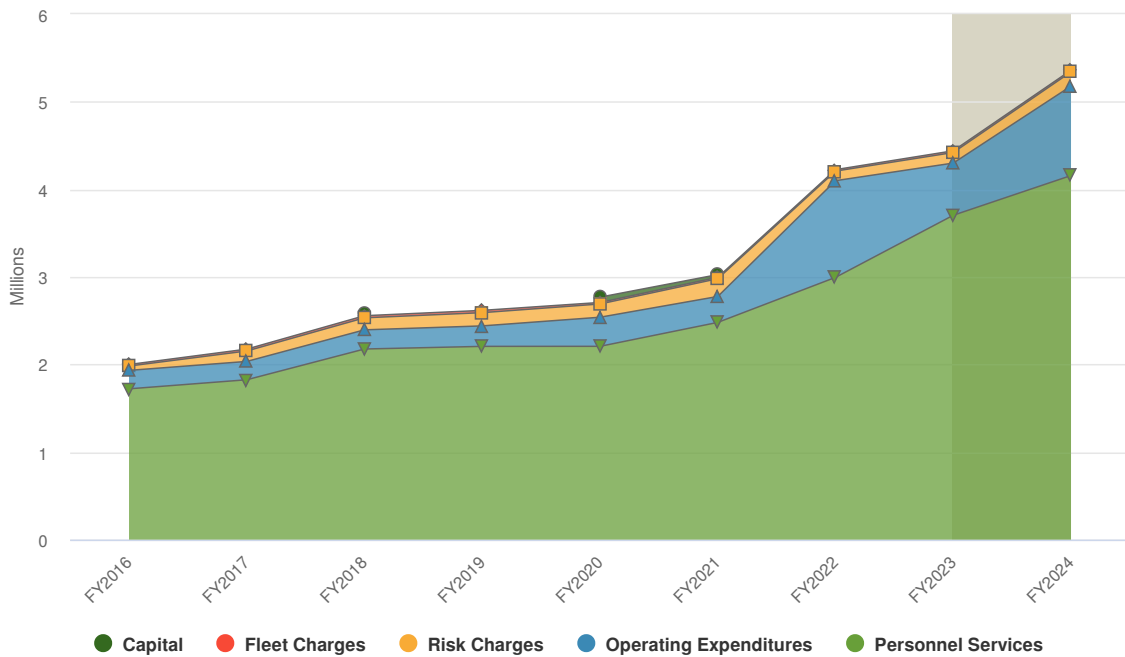
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Planning And Development Services						
Building & Property Maint	\$1,873,158	\$1,851,869	\$2,213,303	\$2,762,824	\$549,521	24.8%
Planning And Zoning	\$1,152,967	\$2,372,958	\$2,226,912	\$2,597,821	\$370,909	16.7%
Total Planning And Development Services:	\$3,026,124	\$4,224,827	\$4,440,215	\$5,360,645	\$920,430	20.7%
Total Expenditures:	\$3,026,124	\$4,224,827	\$4,440,215	\$5,360,645	\$920,430	20.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
Planning And Development Services	\$2,480,297	\$2,994,741	\$3,703,948	\$4,157,435	\$453,487	12.2%
Total Personnel Services:	\$2,480,297	\$2,994,741	\$3,703,948	\$4,157,435	\$453,487	12.2%
Operating Expenditures						
Planning And Development Services	\$296,074	\$1,104,216	\$596,010	\$1,021,856	\$425,846	71.4%
Total Operating Expenditures:	\$296,074	\$1,104,216	\$596,010	\$1,021,856	\$425,846	71.4%
Fleet Charges						
Planning And Development Services	\$16,021	\$16,461	\$19,622	\$19,457	-\$165	-0.8%
Total Fleet Charges:	\$16,021	\$16,461	\$19,622	\$19,457	-\$165	-0.8%
Risk Charges						
Planning And Development Services	\$203,121	\$109,409	\$120,635	\$161,897	\$41,262	34.2%
Total Risk Charges:	\$203,121	\$109,409	\$120,635	\$161,897	\$41,262	34.2%
Capital						
Planning And Development Services	\$30,612	\$0	\$0	\$0	\$0	0%
Total Capital:	\$30,612	\$0	\$0	\$0	\$0	0%
Total Expense Objects:	\$3,026,124	\$4,224,827	\$4,440,215	\$5,360,645	\$920,430	20.7%

Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Neighborhoods & Affordable Housing	A Comprehensive Rewrite of the Land Management Ordinance (LMO)	Project initiated in July, 2021	Document drafting and public engagement.	Adoption of new Land Management Ordinance.	N/A
Public Safety and Engagement / Economic Development	Building Applications Processed	4,381	4,240	4,000	4,000
Public Safety and Engagement / Economic Development	Building Permits Processed	7,109	6,641	7,888	6,500
Public Safety and Engagement / Economic Development	Building Reviews Conducted	2,591	2,304	2,865	2,100
Public Safety and Engagement / Economic Development	Building Inspections Conducted	20,917	22,851	20,500	20,500
Public Safety and Engagement / Economic Development	Planning Reviews/Projects	6,926	6,612	6,500	6,500
Public Safety and Engagement / Economic Development	Planning Inspections Conducted	3,105	3,399	3,000	3,000
Recreation, Open Space & Environmental Sustainability	Updated Tree Ordinance	\$230,000 added to the City Tree Fund.	Required 1 year update to the Tree Ordinance (efficacy check) - Revisions completed.	Sustaining and growing the urban tree canopy through protection and financial increases to the City Tree Fund.	N/A
Economic Development / Mobility	Airport District Plan	N/A	N/A	N/A	Phase I Implementation
Neighborhoods & Affordable Housing	Greenline Spartanburg Plan	N/A	N/A	N/A	Plan preparation & adoption
Economic Development	Downtown Design Guidelines	N/A	Application of existing guidelines.	N/A	Update design guidelines
Neighborhoods & Affordable Housing	Haynie Sirrine Plan	N/A	N/a	N/A	Plan preparation & adoption
Recreation, Open Space & Environmental Sustainability	Climate Resilience Plan	N/A	N/A	N/A	Plan preparation & adoption

Human Resources



Athena Miller
Director, Human Resources

It is the mission of Human Resources to recruit, develop and retain a diversified workforce of skilled, competent employees, cultivate an organizational culture that ensures a safe and healthy work environment, promote employee wellness, provide attractive compensation and benefits, and apply Human Resource policies and practices in an ethical, consistent, and respectful manner.

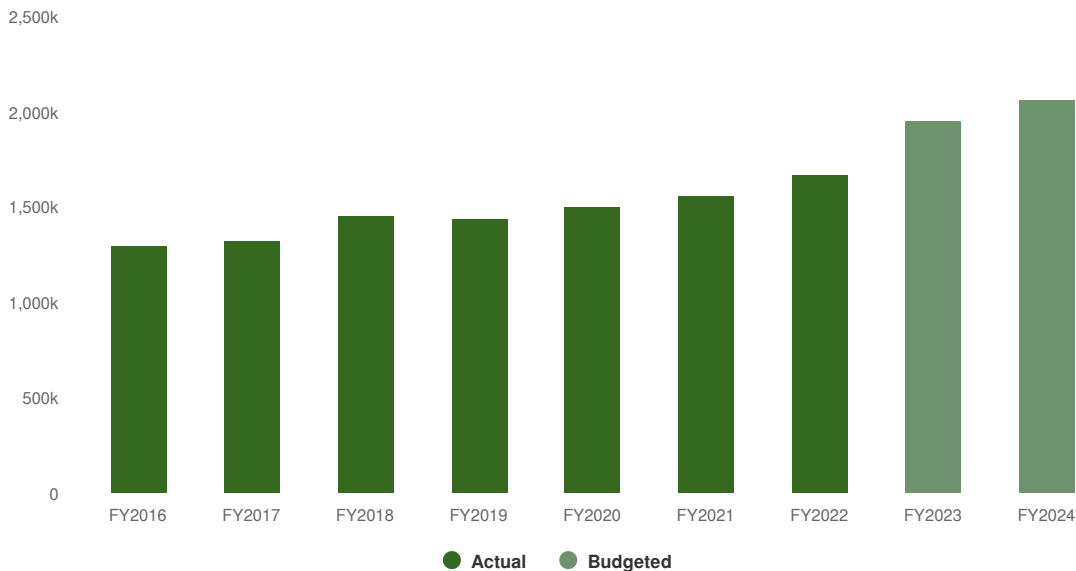
The Human Resources Department includes the Human Resources Division and Occupational Health Division. The department is responsible for recruitment, benefits administration, compensation, training and organization development, and administration of the health and wellness program for employees.

Expenditures Summary

Personnel - Budget decrease due to reassignment of one position to another division within the city.

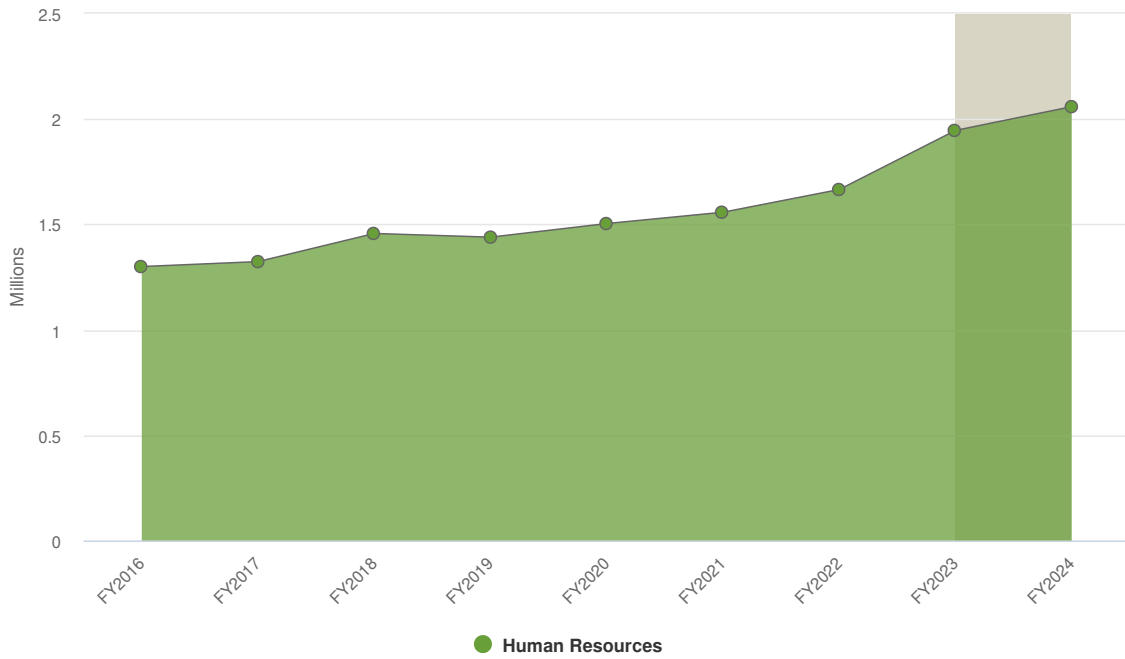
\$2,058,775 **\$112,741**
(5.79% vs. prior year)

Human Resources Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

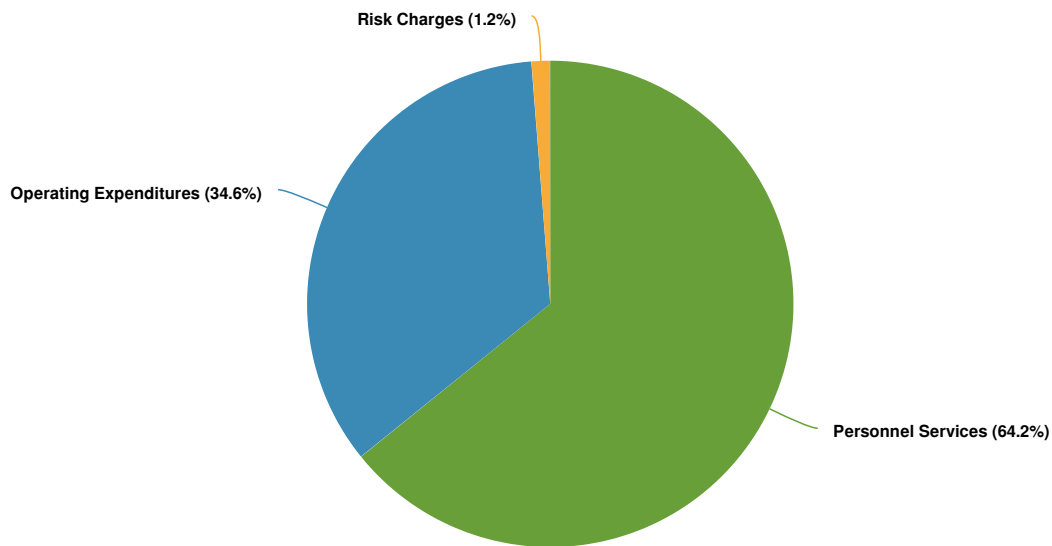


Grey background indicates budgeted figures.

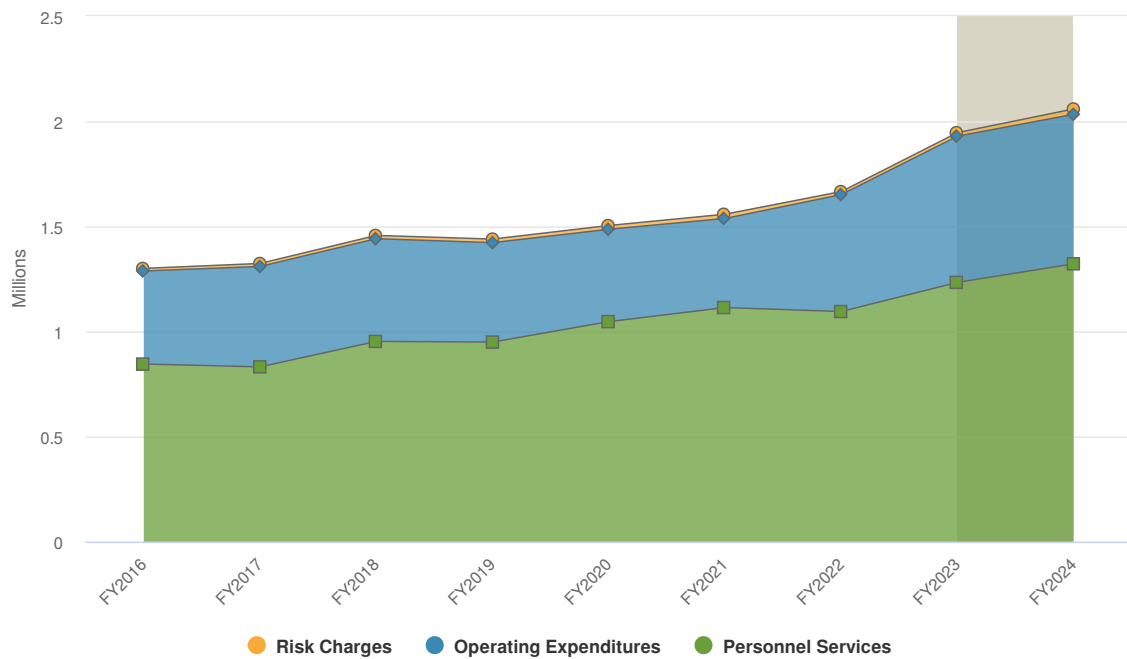
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Human Resources						
Human Resources	\$1,038,805	\$1,094,839	\$1,270,593	\$1,348,960	\$78,367	6.2%
Occupational Health	\$519,011	\$570,818	\$675,441	\$709,815	\$34,374	5.1%
Total Human Resources:	\$1,557,816	\$1,665,657	\$1,946,034	\$2,058,775	\$112,741	5.8%
Total Expenditures:	\$1,557,816	\$1,665,657	\$1,946,034	\$2,058,775	\$112,741	5.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
Human Resources	\$1,113,736	\$1,094,668	\$1,233,393	\$1,321,787	\$88,394	7.2%
Total Personnel Services:	\$1,113,736	\$1,094,668	\$1,233,393	\$1,321,787	\$88,394	7.2%
Operating Expenditures						
Human Resources	\$423,929	\$556,434	\$695,893	\$711,597	\$15,704	2.3%
Total Operating Expenditures:	\$423,929	\$556,434	\$695,893	\$711,597	\$15,704	2.3%
Risk Charges						
Human Resources	\$20,151	\$14,555	\$16,748	\$25,391	\$8,643	51.6%
Total Risk Charges:	\$20,151	\$14,555	\$16,748	\$25,391	\$8,643	51.6%
Total Expense Objects:	\$1,557,816	\$1,665,657	\$1,946,034	\$2,058,775	\$112,741	5.8%

Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Recruit and Retain Diverse Workforce	Maintain a low job vacancy rate	9.17%	11.47%* (*The increase is attributed to the addition of new positions and turnover even though the City hired more employees in 2022 than previous years.)	Less than 10%	Less than 10%
	Align hiring demographics with community demographics based on the labor market.	Demographics: White 77.4%, Black 16.2%, Hispanic 4.1%, Other 2.3%	Ongoing	Demographics: White 76.3%, Black 18.4%, Hispanic 9.5%, Asian 2.7%, Other 3.6%	Demographics: White 76.3%, Black 18.4%, Hispanic 9.5%, Asian 2.7%, Other 3.6%
	Automate employee records lifecycle	Implemented NEOGOV Learning module in May 2021	Implemented NEOGOV Perform module - automating city-wide performance evaluations and NEOGOV E-forms for digital record keeping.	Launch NEOGOV Attract – employer branding, diversity recruitment, and candidate engagement tool.	Implement and leverage NEOGOV Attract features to enhance diversity recruitment efforts.
	Offer on-site health services	576 Annual Physicals, 327 Flu Vaccines, 204 Nurse Practitioner Visits	Ongoing	Ongoing	Ongoing

Office of Management and Budget (OMB)



Karen Crawford
Interim Chief Financial Officer

The Office of Management and Budget provides comprehensive financial management services to City Council, employees, and citizens to promote fiscal accountability, enhance public services and ensure accurate financial reporting consistent with governmental standards and regulations. Reporting responsibilities include updating fiscal conditions, identifying related trends, and evaluating alternative revenue sources to support operations and capital improvements. Administrative support is also provided to the Accommodations Tax Advisory Committee.

The Office of Management and Budget (OMB) includes Accounting, Purchasing, Risk Management, Budget, Internal Audit and Revenue. Details on Risk Management can be found in Section E – Internal Service Funds.

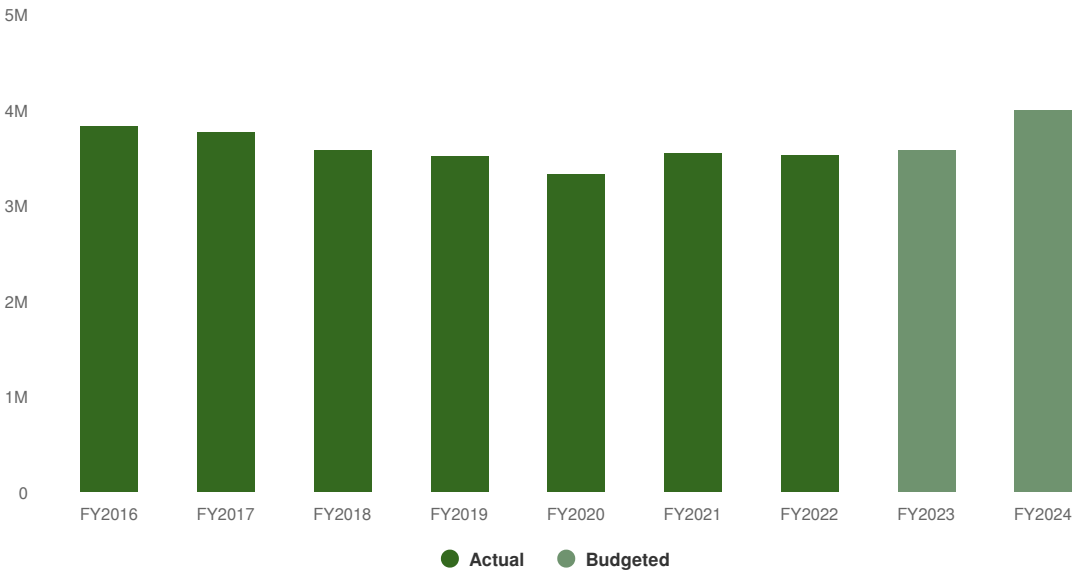
Expenditures Summary

Personnel - The increase in personnel costs relates to the addition of two positions in the Revenue Division that were previously in another department along with wage and benefit adjustments.

Debt Service - A majority of the General Fund debt service is recorded in this department. Additional debt service is reflected in Legislative and Administrative under Transfers.

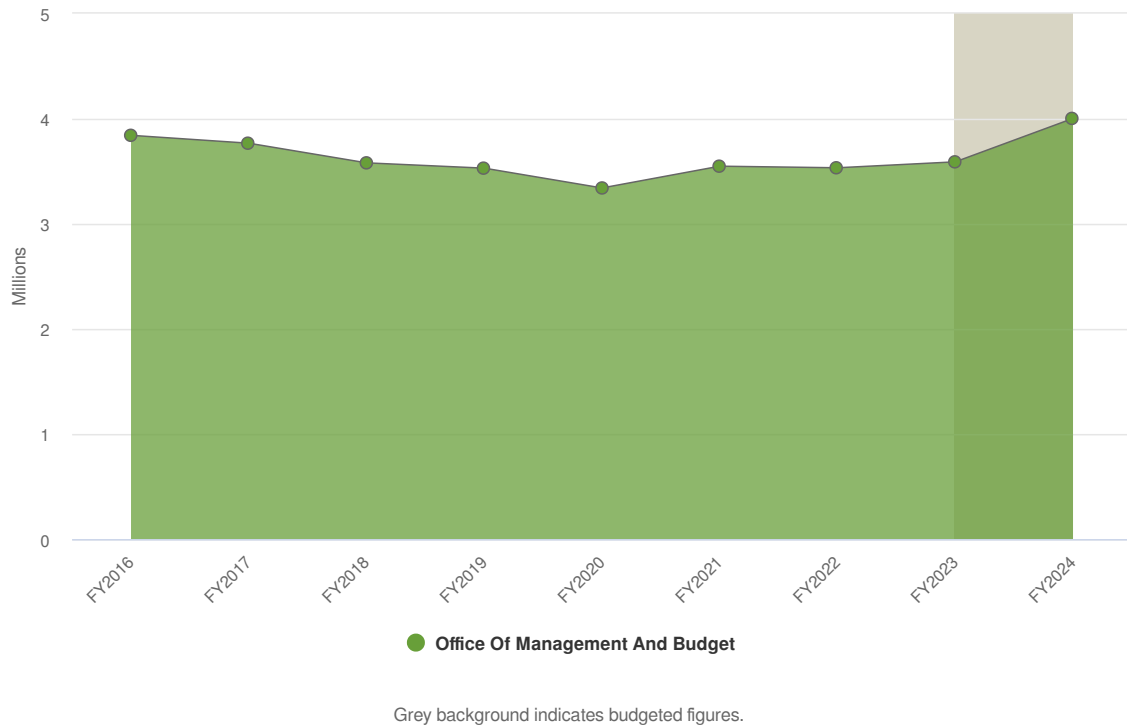
\$4,003,071 **\$413,368**
(11.52% vs. prior year)

Office of Management and Budget Proposed and Historical Budget vs. Actual



Expenditures by Function

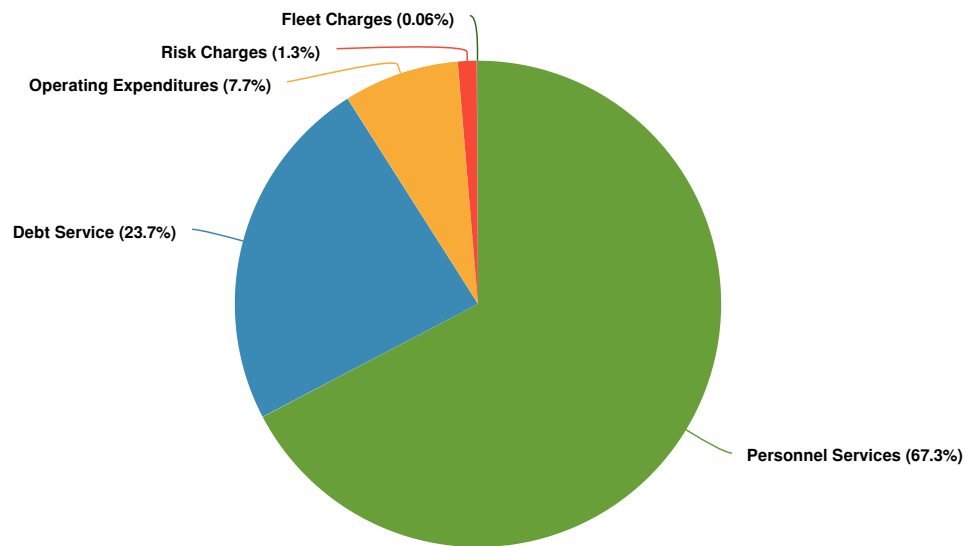
Budgeted and Historical Expenditures by Function



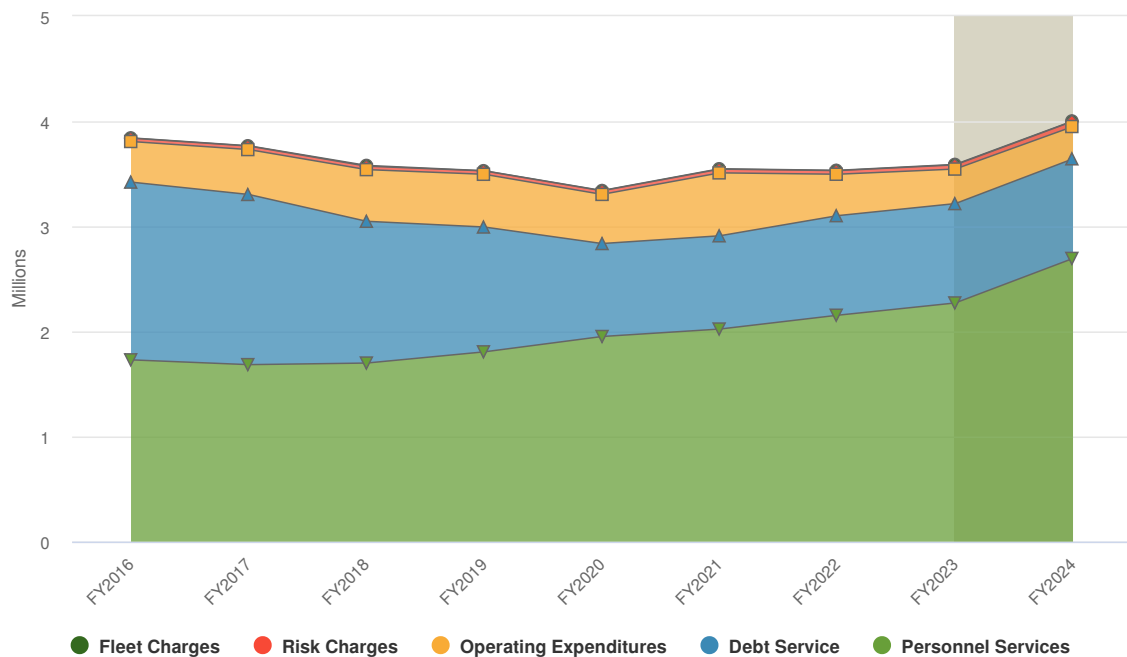
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Office Of Management And Budget						
Administration	\$522,579	\$653,162	\$671,384	\$704,197	\$32,813	4.9%
Accounting	\$609,592	\$631,508	\$661,866	\$887,008	\$225,142	34%
Purchasing	\$501,142	\$493,427	\$567,067	\$520,763	-\$46,304	-8.2%
Revenue	\$1,006,639	\$807,346	\$743,881	\$942,956	\$199,075	26.8%
General Debt Service	\$908,405	\$947,805	\$945,505	\$948,147	\$2,642	0.3%
Total Office Of Management And Budget:	\$3,548,356	\$3,533,248	\$3,589,703	\$4,003,071	\$413,368	11.5%
Total Expenditures:	\$3,548,356	\$3,533,248	\$3,589,703	\$4,003,071	\$413,368	11.5%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
Office Of Management And Budget	\$2,022,661	\$2,154,061	\$2,271,073	\$2,694,889	\$423,816	18.7%
Total Personnel Services:	\$2,022,661	\$2,154,061	\$2,271,073	\$2,694,889	\$423,816	18.7%
Operating Expenditures						
Office Of Management And Budget	\$598,840	\$394,187	\$328,876	\$307,201	-\$21,675	-6.6%
Total Operating Expenditures:	\$598,840	\$394,187	\$328,876	\$307,201	-\$21,675	-6.6%
Fleet Charges						
Office Of Management And Budget	\$3,612	\$2,730	\$4,587	\$2,569	-\$2,018	-44%
Total Fleet Charges:	\$3,612	\$2,730	\$4,587	\$2,569	-\$2,018	-44%
Risk Charges						
Office Of Management And Budget	\$35,589	\$34,465	\$39,662	\$50,265	\$10,603	26.7%
Total Risk Charges:	\$35,589	\$34,465	\$39,662	\$50,265	\$10,603	26.7%
Debt Service						
Office Of Management And Budget	\$887,655	\$947,805	\$945,505	\$948,147	\$2,642	0.3%
Total Debt Service:	\$887,655	\$947,805	\$945,505	\$948,147	\$2,642	0.3%
Total Expense Objects:	\$3,548,356	\$3,533,248	\$3,589,703	\$4,003,071	\$413,368	11.5%

Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Promote Fiscal Accountability	Accounting: Payment Card Industry (PCI) Compliance Training conducted for employees at revenue centers utilizing credit card devices or electronic credit card payments.	109	110	116	120
Provide Comprehensive and Efficient Financial Management	Accounting: Reduce the number of Accounts Payable checks issued annually.	13,488	12,264	10,000	9,000
Economic Development	Purchasing: Host vendor events and educational seminars.	7	8	10	8
Economic Development	Revenue: Process New Business Licenses.	1,278	1,118	Ongoing	Ongoing
Economic Development	Revenue: Process Renewal Business Licenses.	8,336	8,654	Ongoing	Ongoing

Information Technology



Mike Jann
Director, Information Technology

The Department of Information Technology (IT) provides City staff strategic, secure, and innovative technology solutions and outstanding customer service. The department maintains and provides access to accurate and timely enterprise geographic information through the development of progressive geographic information system (GIS) technologies in order to compliment the capabilities of City staff and inform the citizens of the City of Greenville.

Expenditures Summary

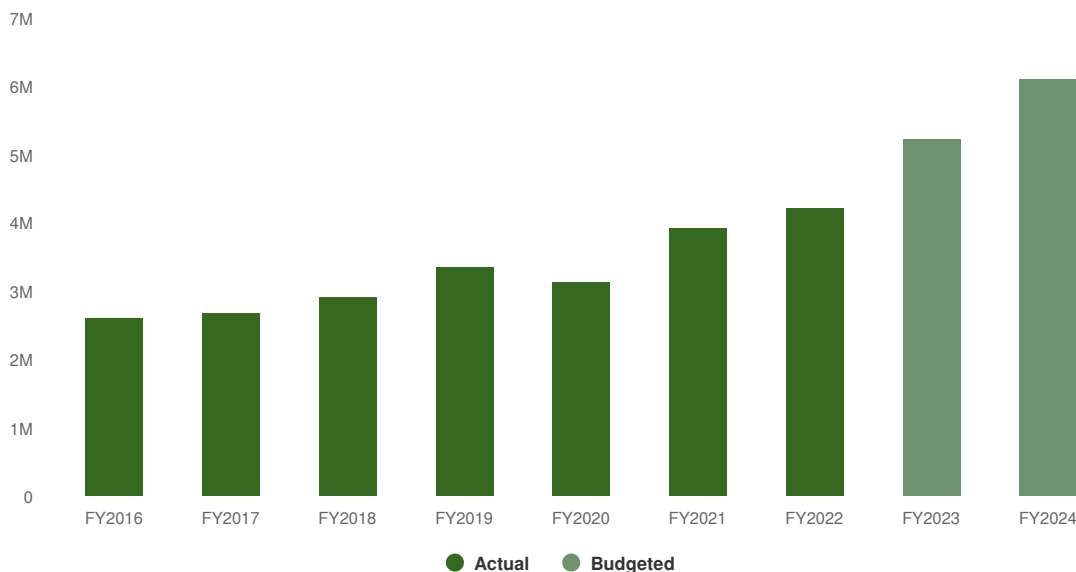
Personnel - Budget includes an increase for one Support Center Technician.

Operating - Budget increase includes one time costs of \$306,000 to relocate public safety cameras from the City Hall roof. In addition, there is an increase of \$141,000 in costs centralized into IT from other departments and overall prices increases of software costs \$264,000. An additional increase of \$45,000 relates to circuits at Halton Road.

Capital - \$707,000 is included for computer replacements and new technology.

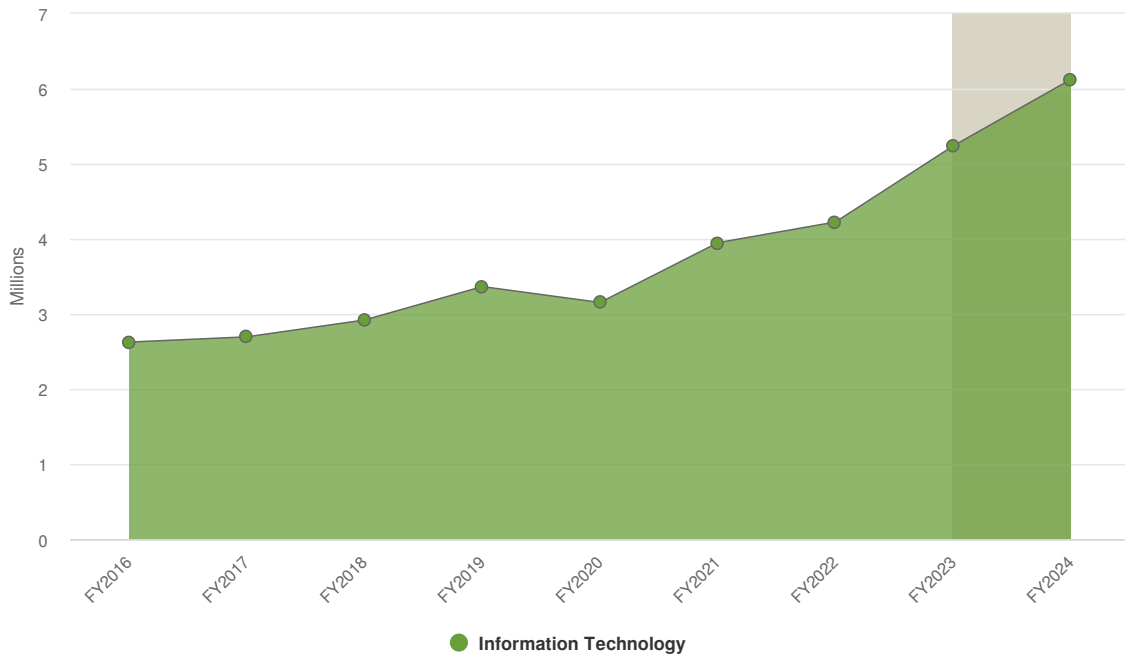
\$6,125,677 **\$887,144**
(16.93% vs. prior year)

Information Technology Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

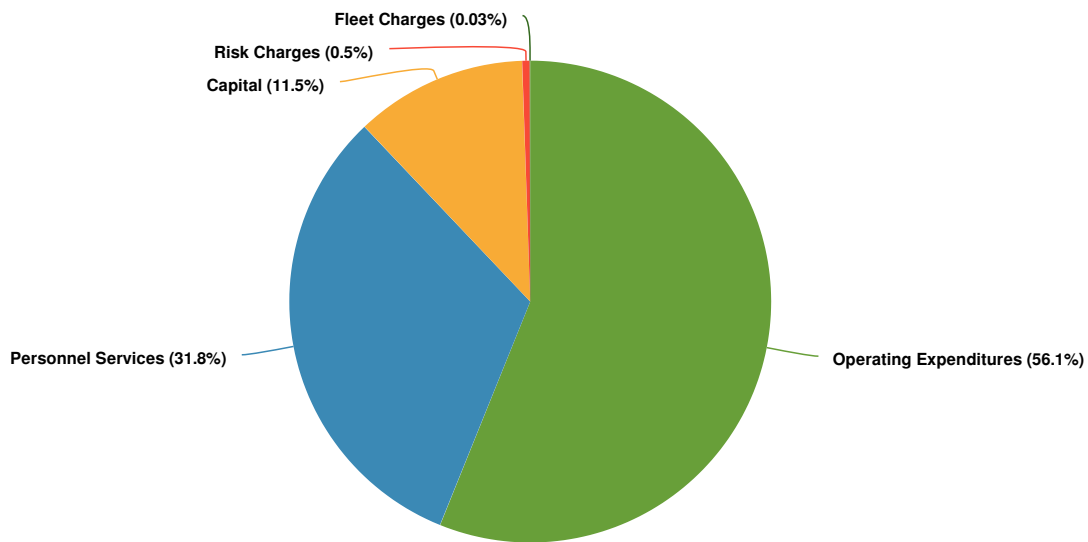


Grey background indicates budgeted figures.

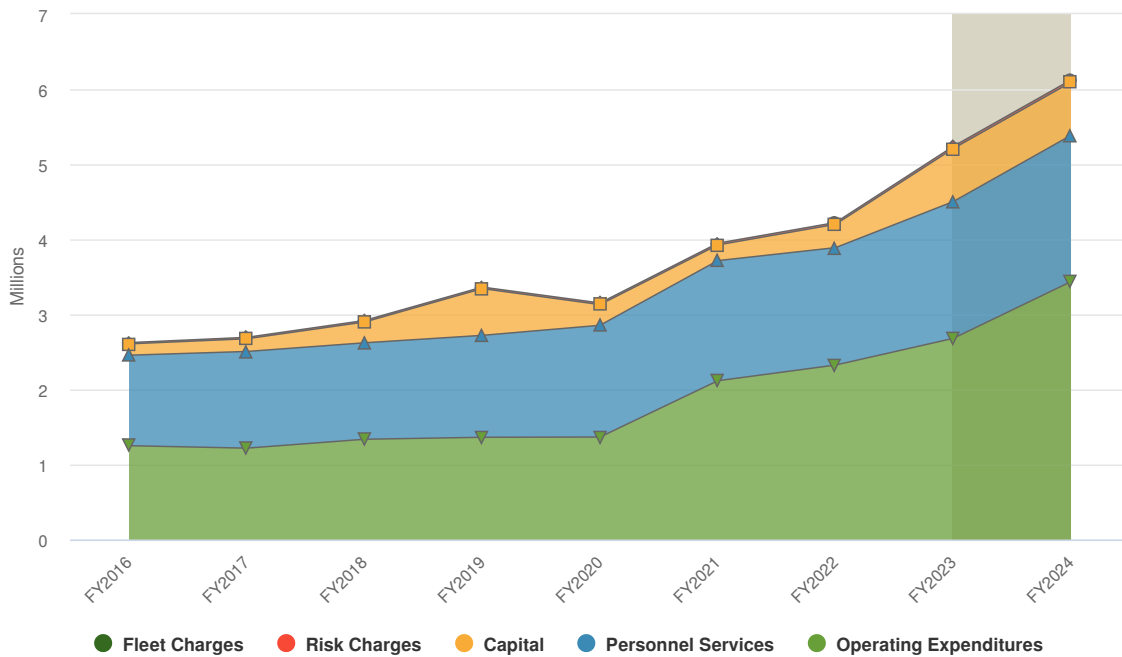
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Information Technology						
IT	\$3,531,941	\$3,873,734	\$4,692,898	\$5,576,255	\$883,357	18.8%
Gis	\$416,138	\$350,928	\$545,635	\$549,422	\$3,787	0.7%
Total Information Technology:	\$3,948,079	\$4,224,662	\$5,238,533	\$6,125,677	\$887,144	16.9%
Total Expenditures:	\$3,948,079	\$4,224,662	\$5,238,533	\$6,125,677	\$887,144	16.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
Information Technology	\$1,600,370	\$1,564,326	\$1,822,293	\$1,948,783	\$126,490	6.9%
Total Personnel Services:	\$1,600,370	\$1,564,326	\$1,822,293	\$1,948,783	\$126,490	6.9%
Operating Expenditures						
Information Technology	\$2,115,955	\$2,324,915	\$2,680,570	\$3,437,382	\$756,812	28.2%
Total Operating Expenditures:	\$2,115,955	\$2,324,915	\$2,680,570	\$3,437,382	\$756,812	28.2%
Fleet Charges						
Information Technology	\$0	\$979	\$0	\$1,594	\$1,594	N/A
Total Fleet Charges:	\$0	\$979	\$0	\$1,594	\$1,594	N/A
Risk Charges						
Information Technology	\$22,778	\$23,440	\$28,670	\$30,918	\$2,248	7.8%
Total Risk Charges:	\$22,778	\$23,440	\$28,670	\$30,918	\$2,248	7.8%
Capital						
Information Technology	\$208,977	\$311,003	\$707,000	\$707,000	\$0	0%
Total Capital:	\$208,977	\$311,003	\$707,000	\$707,000	\$0	0%
Total Expense Objects:	\$3,948,079	\$4,224,662	\$5,238,533	\$6,125,677	\$887,144	16.9%

Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Provide City Staff Strategic, Secure and Innovative Technology Solutions	Minimize risk of governmental data theft and cyber attacks through staff training	Phishing training failure rate: 4.77%	Phishing training failure rate: 4.13%	Phishing training failure rate: 4.30%	Phishing training failure rate: 4.30%
Provide City Staff Strategic, Secure and Innovative Technology Solutions	Support all IT related functions and inquiries for City users	Closed Help Desk Inquiries: 15,325 Avg closed per day: 10.90 Follow-up survey average score: 4.92/5	Closed Help Desk Inquiries: 15,152 Avg closed per day: 10.57 Follow-up survey average score: 4.94/5	Projected Help Desk Inquiries: 15,750 Closed per day goal: 11 Potential Survey Score: 4.95/5	Projected Help Desk Inquiries: 16,250 Closed per day goal: 11.1 Potential Survey Score: 4.95/5

Police Department



J. H. Thompson
Police Chief

It is the mission of the Greenville Police Department to serve all of our citizens and all who have put their faith and trust in us with courtesy, ability, knowledge, training, and courage; to protect their lives and worldly possessions to the best of our ability by forever challenging ourselves and raising our standards, by developing new and innovative methods in our quest for excellence; and to care for everyone by showing kindness, compassion, respect, dignity and equality for all, and by providing a work place where everyone is valued as a team member and rewarded for excellence and perseverance.

The Greenville Police Department has been the primary provider of law enforcement services for the City of Greenville since 1845. The men and women of the Police Department are sworn professionals dedicated to the mission of serving, protecting, and caring for the City. For enhanced services, the department is divided into three Divisions: Administration, Operations, and Communications. Victim Witness (special revenue fund) is also in this department.

Expenditures Summary

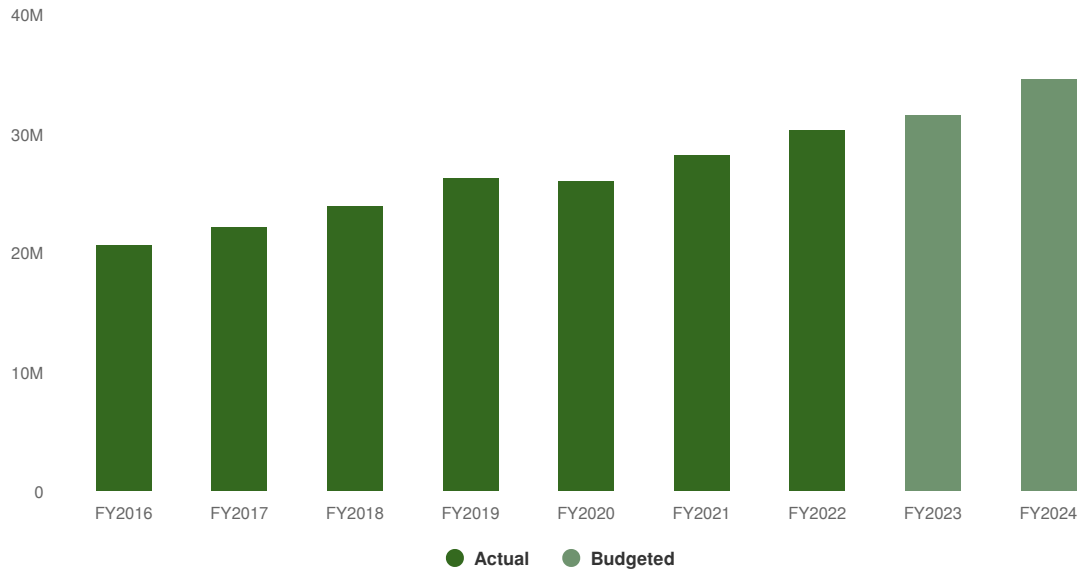
Personnel - Budget includes an increase for ten Police Officers in the downtown and tourist areas funded by Hospitality Tax. There is an offset for a reduction of the Strategic Planning and Analysis Administrator.

Operating - The operating budget includes an \$150,000 for homeless services. There is an operating increase of \$100,000 for radios and an increase of \$64,000 for ammunition. There is a reduction of \$245,000 for prior year one-time costs.

Capital - The capital reflected below is for police vehicles for ten new positions funding with Hospitality Tax (\$500,000). The annual vehicle replacement budget is in Legislative and Administrative under Non-Departmental.

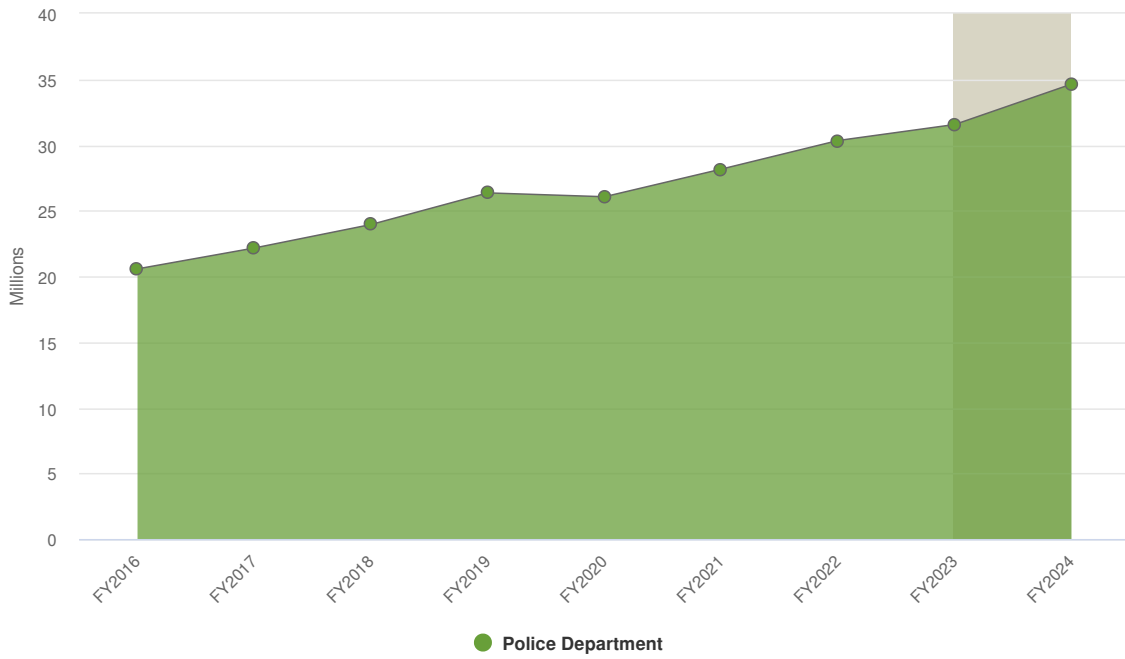
\$34,633,479 **\$3,075,694**
(9.75% vs. prior year)

Police Department Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

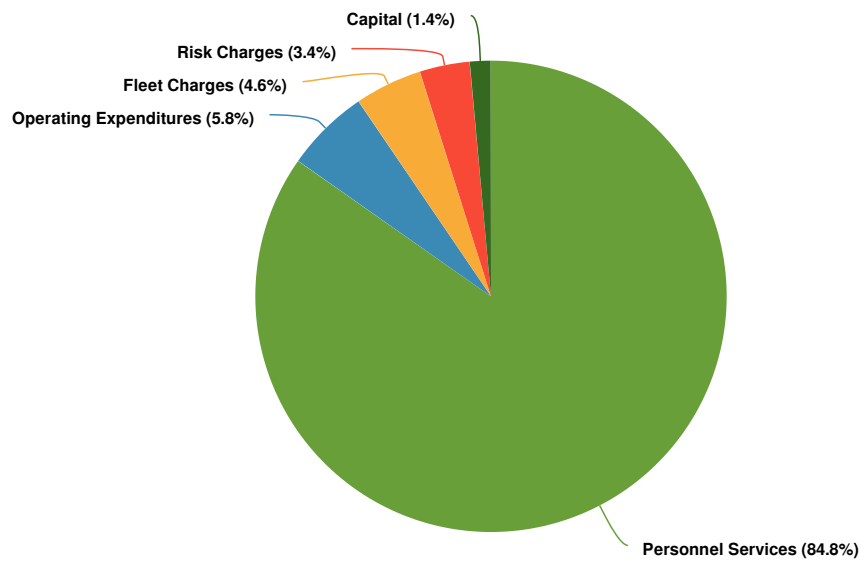


Grey background indicates budgeted figures.

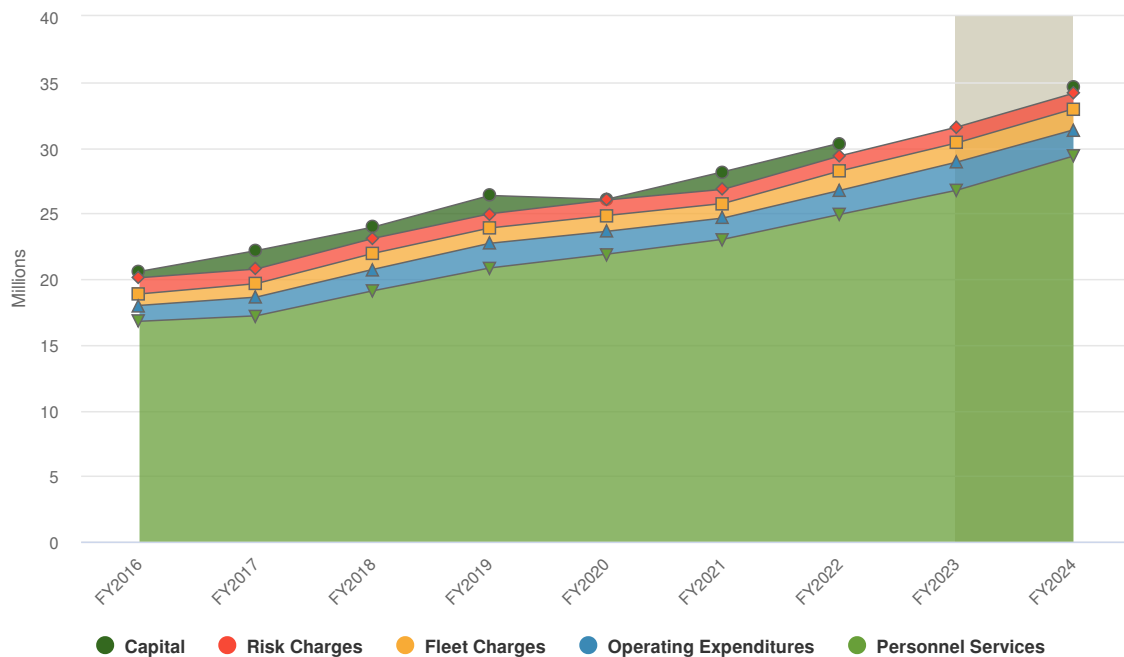
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Police Department						
Police Administration	\$962,046	\$952,663	\$1,016,056	\$898,178	-\$117,878	-11.6%
Police Operations	\$24,706,773	\$26,729,630	\$27,444,934	\$30,331,574	\$2,886,640	10.5%
Police Communications	\$2,491,164	\$2,654,733	\$3,096,795	\$3,403,727	\$306,932	9.9%
Total Police Department:	\$28,159,982	\$30,337,027	\$31,557,785	\$34,633,479	\$3,075,694	9.7%
Total Expenditures:	\$28,159,982	\$30,337,027	\$31,557,785	\$34,633,479	\$3,075,694	9.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$23,018,010	\$24,914,564	\$26,750,763	\$29,352,396	\$2,601,633	9.7%
Operating Expenditures	\$1,617,740	\$1,827,654	\$2,141,487	\$1,995,311	-\$146,176	-6.8%
Fleet Charges	\$1,108,257	\$1,478,970	\$1,460,820	\$1,598,363	\$137,543	9.4%
Risk Charges	\$1,077,926	\$1,146,104	\$1,204,715	\$1,187,409	-\$17,306	-1.4%
Capital	\$1,338,049	\$969,734	\$0	\$500,000	\$500,000	N/A
Total Expense Objects:	\$28,159,982	\$30,337,027	\$31,557,785	\$34,633,479	\$3,075,694	9.7%

Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Public Safety & Engagement	Install AEDs in Patrol Vehicles	9 Incidents of Use	14 Incidents of Use	N/A	N/A
Public Safety & Engagement	Average Emergency Response Time (in minutes)	8:42	9:15	8:00	8:00
GPD Strategic Plan	Special Events Staffed	620 Events	697 Events	N/A	N/A
GPD Strategic Plan	Trainings Offered	194 Classes	193 Classes	N/A	N/A
GPD Strategic Plan	Recruitment and Retention	13 Hired / 14 Separated	21 Hired / 27 Separated	N/A	N/A
GPD Strategic Plan	Violent Crimes	436	347	<400	<400
GPD Strategic Plan	Property Crimes	2,856	2,768	<2800	<2800
GPD Strategic Plan	Domestic Violence	66	240	<60	<60
GPD Strategic Plan	Use of Force	28	92	<30	<30

Fire Department



Brian Horton
Fire Chief

It is the mission of the Greenville City Fire Department to enhance the quality of life of the citizens we serve by minimizing the loss of life and property, and by enhancing the safety of our environment through the provision of effective fire, rescue, and hazardous materials response services, and fire prevention code enforcement and public fire safety education programs. The Greenville City Fire Department primarily provides fire, rescue, medical first responder, and hazardous materials response services. The Fire Prevention Division conducts code inspections, plan reviews, and permit inspections to assist in the reduction and prevention of fires. The Fire Services Division provides budgetary and logistical support to the entire department including training, fleet maintenance, and procurement. The Fire Suppression Division consists of three platoons who staff seven engine companies, two quint/ladder companies, two medium duty rescue companies, one HAZMAT response unit, and two battalion-level command units. These forces operate from seven strategically located fire stations to provide emergency response services 24-hours a day.

Expenditures Summary

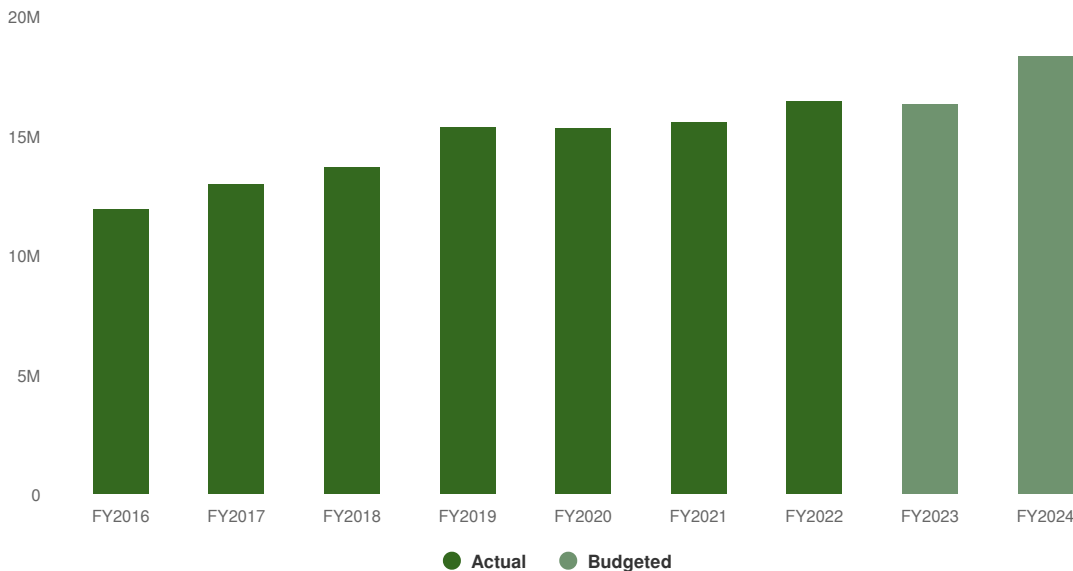
Personnel - The personnel budget includes the addition of one Recruitment/Retention Officer and four Firefighter positions.

Operating - The operating budget includes an increase of \$195,000 for increased parts and supplies costs and a \$33,718 increase for fuel.

Capital - The Capital budget includes the purchase of a new vehicle related to the new position. The vehicle replacement budget for FY 2022-24 is shown in Legislative and Administrative under Non-Departmental.

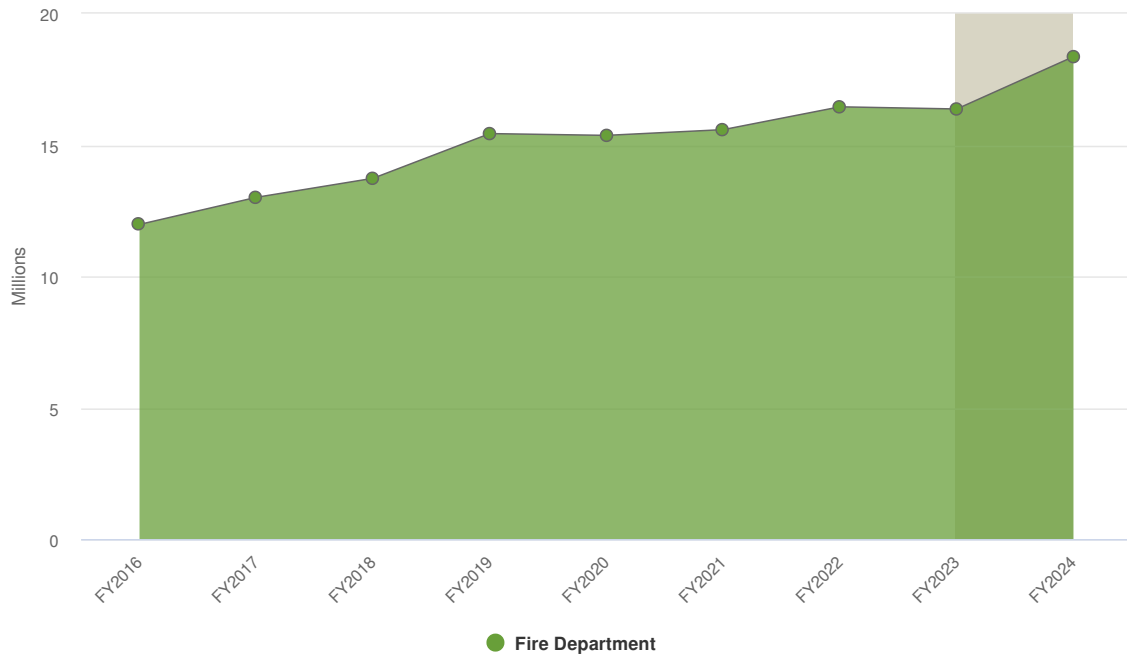
\$18,363,847 **\$1,992,523**
(12.17% vs. prior year)

Fire Department Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

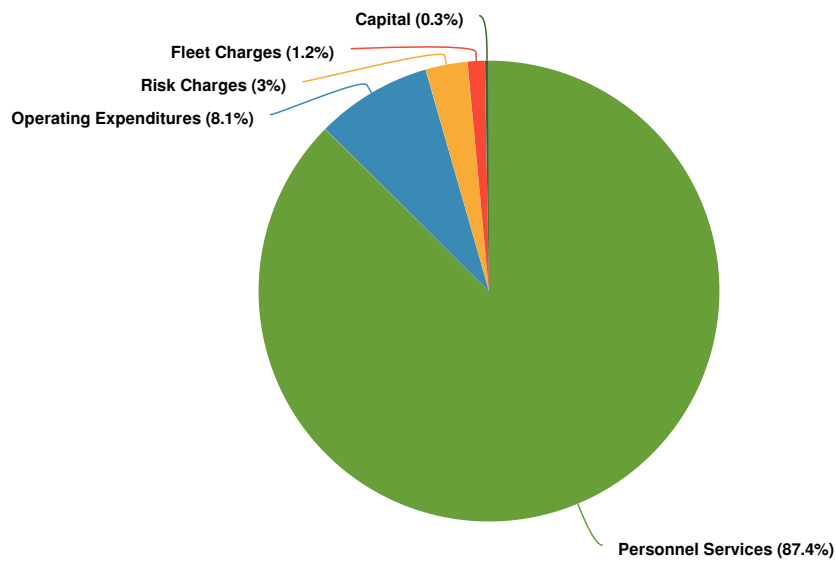


Grey background indicates budgeted figures.

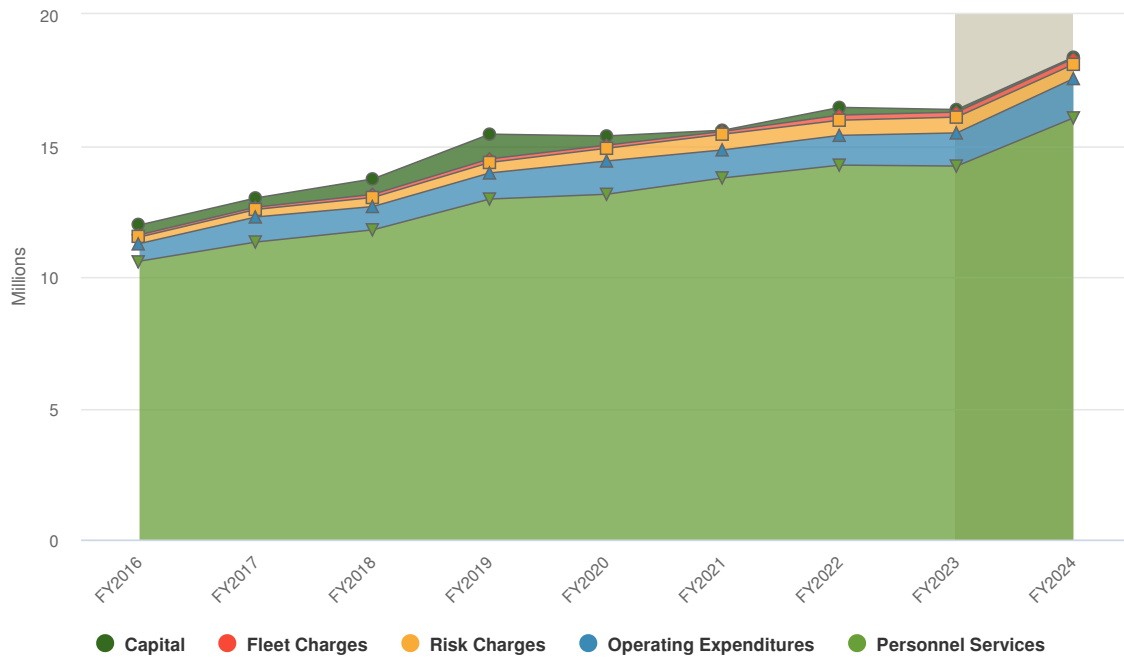
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Fire Department						
Fire Administration	\$322,262	\$242,993	\$358,497	\$543,309	\$184,812	51.6%
Fire Prevention	\$768,149	\$856,249	\$1,007,505	\$1,306,735	\$299,230	29.7%
Fire Suppression	\$12,977,342	\$13,884,453	\$13,546,570	\$15,297,229	\$1,750,659	12.9%
Fire Services	\$1,517,231	\$1,470,028	\$1,458,752	\$1,216,574	-\$242,178	-16.6%
Total Fire Department:	\$15,584,983	\$16,453,724	\$16,371,324	\$18,363,847	\$1,992,523	12.2%
Total Expenditures:	\$15,584,983	\$16,453,724	\$16,371,324	\$18,363,847	\$1,992,523	12.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services	\$13,767,965	\$14,255,051	\$14,219,789	\$16,052,920	\$1,833,131	12.9%
Operating Expenditures	\$1,067,894	\$1,132,648	\$1,261,024	\$1,495,860	\$234,836	18.6%
Fleet Charges	\$108,091	\$196,417	\$190,160	\$222,361	\$32,201	16.9%
Risk Charges	\$597,371	\$577,521	\$601,851	\$543,206	-\$58,645	-9.7%
Capital	\$43,662	\$292,086	\$98,500	\$49,500	-\$49,000	-49.7%
Total Expense Objects:	\$15,584,983	\$16,453,724	\$16,371,324	\$18,363,847	\$1,992,523	12.2%

Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Public Safety & Engagement	Respond to Requests for Service (Incidents/Unit Responses)	12311 / 21,436	13,343 / 22,753	14,543 / 24,868	15,852 / 27,106
Public Safety & Engagement	Average Response Time (in minutes)	9:08	8:39	6:20	6:20
Public Safety & Engagement	Completed Inspections	4,633	3,135	6,656	N/A
Public Safety & Engagement	Perform Fire Plan Reviews	1,884	1,821	1,984	2,163
Public Safety & Engagement	Minimize Position Vacancies	12	9	6	N/A

Engineering



Clint Link
Director, Engineering

It is the mission of the Greenville Engineering Department to protect and enhance the community quality of life through effective environmental management. Departmental activities recorded in the General Fund include civil engineering, traffic engineering and construction inspection. Departmental activities recorded in other funds include wastewater capital projects (enterprise fund) and stormwater capital projects (enterprise fund). The Department was established during FY 2022-23 when the engineering functions were separated from the Public Works Department.

Expenditures Summary

The department was established during FY 2022-23. The FY 2022-23 budget was approximately \$5.5 million. The budget for FY 2023-24 reflects a 28.9% increase over the budget FY 2022-23 budget. For budget data for FY 2022-23 and historical data, please reference the Public Works Department.

Personnel - the personnel budget includes an addition of one Signal System Technician in Traffic Engineering. In addition, three positions were moved from Public Works administration to Engineering when the departments were separated.

Operating - The Traffic Engineering budget includes \$735,000 for contract services and other costs related to the new Traffic Management Center.

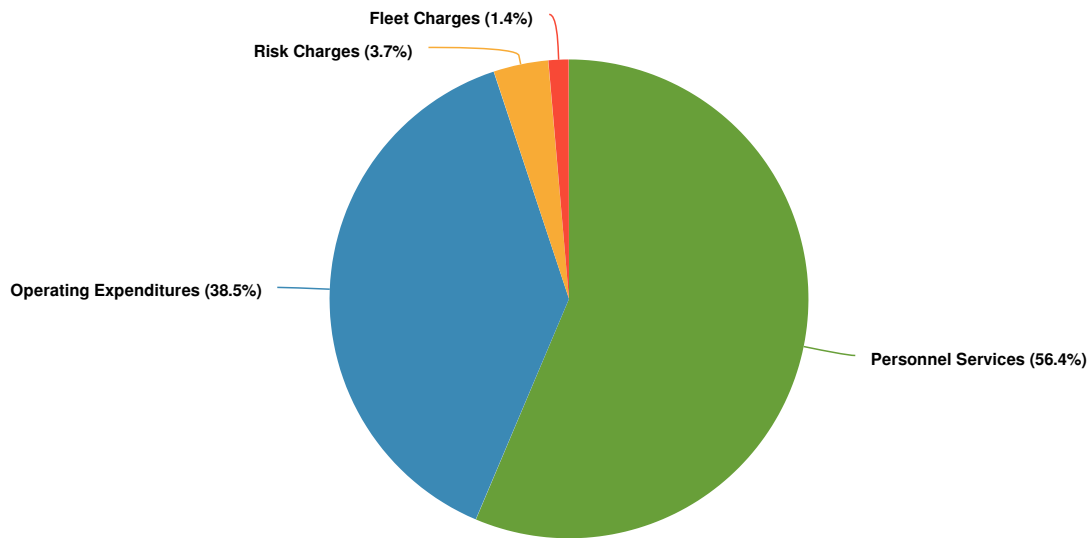
\$7,132,332 **\$7,132,332**
(% vs. prior year)

Expenditures by Function

Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Expenditures		
Engineering		
Civil Engineering	\$1,810,926	N/A
Traffic Engineering	\$4,414,422	N/A
Construction/Inspection	\$906,984	N/A
Total Engineering:	\$7,132,332	N/A
Total Expenditures:	\$7,132,332	N/A

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2024 Budgeted	FY2023 undefined vs. FY2024 Budgeted (% Change)
Expense Objects		
Personnel Services	\$4,020,901	N/A
Operating Expenditures	\$2,748,523	N/A
Fleet Charges	\$98,229	N/A
Risk Charges	\$264,679	N/A
Total Expense Objects:	\$7,132,332	N/A

Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Neighborhoods & Affordable Housing, Recreation, Open Space & Environmental Sustainability, Mobility	Civil Engineering: Construct Sidewalks	1 sidewalk project complete	1 sidewalk project (multi- use path) complete	7 sidewalk projects	9 sidewalk projects
Neighborhoods & Affordable Housing, Mobility	Civil Engineering: Increase Bicycle/Pedestrian Safety	Replaced ramps & introduced bike lanes in conjunction with resurfacing project.	Introduced bike lanes to several SCDOT owned streets (Butler, Calhoun, etc.). Completed Pedestrian Safety Action Plan.	Complete Swamp Rabbit Trail Bridge project. Design the Antrim Road dirt and Pendleton/Vardry Intersection project.	Complete Design on the Wade Hampton Corridor Project.
Mobility, Public Safety and Engagement	Civil Engineering: Vision Zero Action Plan	N/A	N/A	Vision Zero Proclamation	Plan Completion and Adoption.
Mobility	Civil Engineering: Roads & Bridges	Completed bridge maintenance project & began the Cultural Corridor/Academy Bypass Project.	Completed Phase 1 of the Augusta Street Safety Project. Completed \$6M Resurfacing contract.	Complete Downtown Bypass Project. Complete Bridge replacement design at Willard. Complete restriping and \$12M resurfacing contract	Complete Cultural Corridor and design for Augusta Street Safety Project Phase 2.
Economic Development, Public Safety & Engagement	Construction Engineering: Process Site Permits and Encroachment Permits	156 Site Permits and 825 Encroachment Permits	550 Site Permits and 1,000 Encroachment Permits	600 Site Permits and 1,200 Encroachment Permits	600 Site Permits and 1,200 Encroachment Permits
Recreation, Open Spaces & Sustainability	Environmental Engineering: River Quality Projects	6	5	2	3
Recreation, Open Spaces & Sustainability	Environmental Engineering: Sewer Rehabilitation	1	1	1	1
Recreation, Open Spaces & Sustainability	Environmental Engineering: Stone Lake Dam Design and Construction	N/A	N/A	Design plans	Design completed/construction anticipated

Performance Data Continued

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Mobility	Traffic Engineering: Install video detection	N/A	N/A	11	Continue detection installation per ITS MP
Mobility	Traffic Engineering: Install video monitoring	N/A	N/A	10	80 total monitoring cameras
Mobility	Traffic Engineering: Traffic signal and cabinet inspections	203	203	205	207
Mobility	Traffic Engineering: Traffic Management Center (TMC)	N/A	N/A	N/A	Complete design & construction of TMC
Mobility	Traffic Engineering: Downtown Transportation Master Plan Phase 2	N/A	N/A	N/A	Complete Phase 2

Public Works



Dave Derrick
Director, Public Works

It is the mission of the Greenville Department of Public Works to protect and enhance the community quality of life through effective environmental and infrastructure management. The Public Works Department is responsible for maintenance of the City's buildings and infrastructure, parking services, and the collection and disposal of residential solid waste. Departmental activities recorded in the General Fund include civil engineering, traffic engineering, streets maintenance, construction inspection, building maintenance, right-of-way maintenance, trees and beautification. Departmental activities recorded in other funds include solid waste management (special revenue fund), wastewater (enterprise fund), stormwater management (enterprise fund), parking (enterprise fund), and fleet services (internal service fund).

Expenditures Summary

The functions of engineering were moved out of this department during FY 2022-23. The Public Works budget (excluding Engineering) in FY 2022-23 was \$8,978,326. The budget for FY 2023-24 is roughly equal to the FY 2022-23 budget.

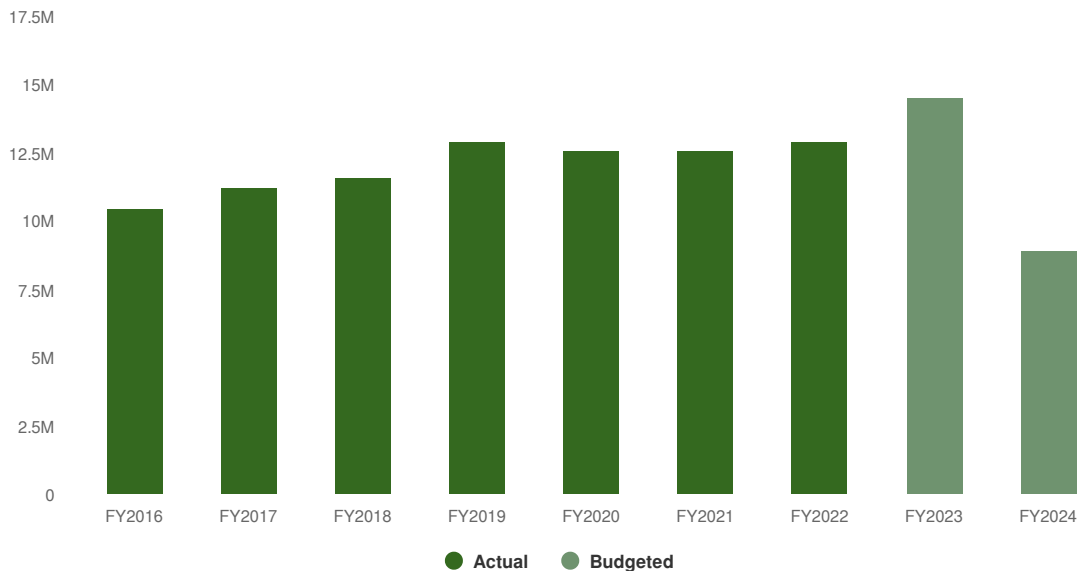
Personnel - The personnel budget includes a new Fountain Technician position. There is a reduction of the Deputy Director of Public Works position.

Operating - The operating budget includes one-time costs to upgrade public restrooms (\$75,000). Service contracts increase by \$58,661 and electrical costs increase by \$100,000 related to Halton Road.

Capital - Vehicle replacements are shown in Legislative and Administrative under Non-Departmental.

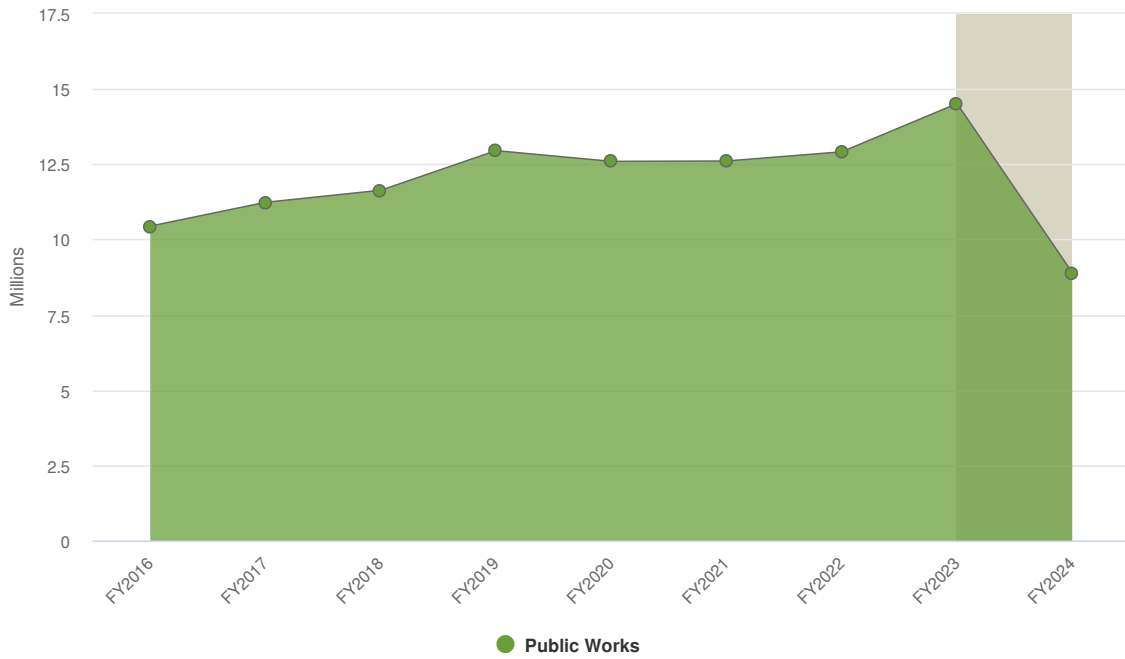
\$8,898,794 **-\$5,614,254**
(-38.68% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Expenditures by Function

Budgeted and Historical Expenditures by Function

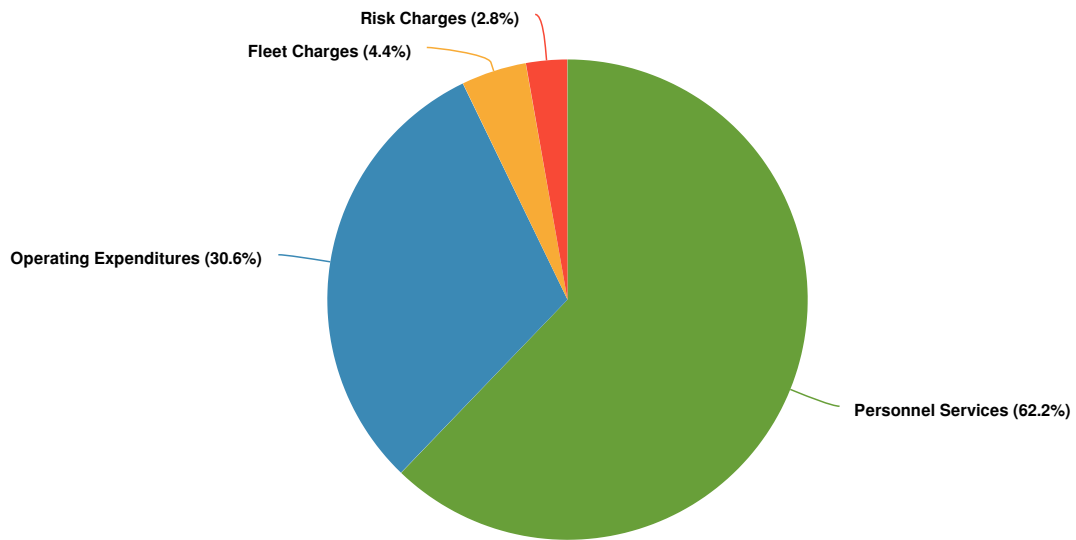


Grey background indicates budgeted figures.

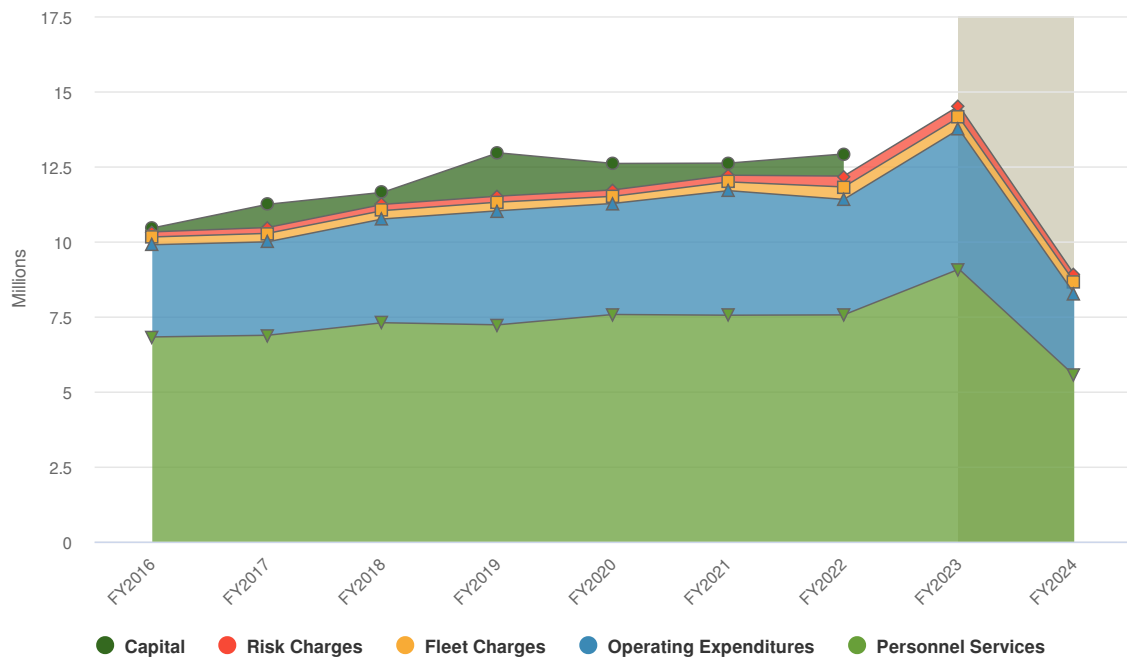
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Public Works						
Public Works	\$968,024	\$911,229	\$1,066,855	\$495,931	-\$570,924	-53.5%
Traffic Engineering	\$3,096,885	\$3,016,769	\$3,579,893	\$0	-\$3,579,893	-100%
Engineering	\$1,022,777	\$860,441	\$1,089,219	\$0	-\$1,089,219	-100%
Streets Bureau	\$2,235,601	\$2,660,397	\$2,583,091	\$2,757,168	\$174,077	6.7%
Construction & Inspection	\$641,570	\$852,790	\$865,610	\$0	-\$865,610	-100%
Building Service Division	\$2,028,003	\$2,045,832	\$2,326,856	\$2,714,406	\$387,550	16.7%
Rights-Of-Way	\$545,749	\$725,626	\$0	\$0	\$0	0%
Beautification Bureau	\$1,250,486	\$911,670	\$1,800,235	\$1,823,427	\$23,192	1.3%
Tree Maintenance Bureau	\$501,116	\$555,532	\$781,622	\$706,985	-\$74,637	-9.5%
Cbd Tif Crew	\$315,915	\$371,084	\$419,667	\$400,877	-\$18,790	-4.5%
Total Public Works:	\$12,606,126	\$12,911,369	\$14,513,048	\$8,898,794	-\$5,614,254	-38.7%
Total Expenditures:	\$12,606,126	\$12,911,369	\$14,513,048	\$8,898,794	-\$5,614,254	-38.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
Public Works	\$7,540,314	\$7,551,401	\$9,074,061	\$5,534,391	-\$3,539,670	-39%
Total Personnel Services:	\$7,540,314	\$7,551,401	\$9,074,061	\$5,534,391	-\$3,539,670	-39%
Operating Expenditures						
Public Works	\$4,149,543	\$3,846,418	\$4,660,059	\$2,727,027	-\$1,933,032	-41.5%
Total Operating Expenditures:	\$4,149,543	\$3,846,418	\$4,660,059	\$2,727,027	-\$1,933,032	-41.5%
Fleet Charges						
Public Works	\$290,726	\$415,517	\$399,675	\$390,162	-\$9,513	-2.4%
Total Fleet Charges:	\$290,726	\$415,517	\$399,675	\$390,162	-\$9,513	-2.4%
Risk Charges						
Public Works	\$223,663	\$361,592	\$379,253	\$247,214	-\$132,039	-34.8%
Total Risk Charges:	\$223,663	\$361,592	\$379,253	\$247,214	-\$132,039	-34.8%
Capital						
Public Works	\$401,880	\$736,442	\$0	\$0	\$0	0%
Total Capital:	\$401,880	\$736,442	\$0	\$0	\$0	0%
Total Expense Objects:	\$12,606,126	\$12,911,369	\$14,513,048	\$8,898,794	-\$5,614,254	-38.7%

Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Neighborhoods & Affordable Housing	Building Services: Facility Improvements	Repaired West Greenville Community Center roof so center could reopen and completed a total refurbishment and upgrade of Heritage Green Fountain.	Completed facility repairs at Viola Community Center. Upgraded 3 community centers' drinking fountains to bottle filler fountains and updated 7 of 14 park restrooms.	Identify high impact opportunities for improvements, update remaining 7 park restrooms.	Refurbish the City and Parks restrooms to include pressure washing, painting, and new fixtures and lights as appropriate.
Recreation, Open Spaces & Sustainability	Building Services: Implement Energy Efficiency Strategies	Converted 500+ fixtures to LED bulbs (10% complete in City Hall).	Completed major lighting upgrade at Peace Center restrooms, attained 20% LED conversion in City Hall and implemented (one) electric vehicle to mobile garage fleet for reduction in use of fossil fuels.	Convert 500 additional fixtures to LED. Convert additional 10% of City Hall to LED.	Begin converting City Swamp Rabbit Trail lights to energy efficient LED. Convert all City and Parks restroom lighting to LED.
Recreation, Open Spaces & Sustainability	Conversion from fossil fuel to all electric Facilities Service vehicle	N/A	1 electric service van ordered to replace a current fossil fuel vehicle.	N/A	Install additional electric vehicle chargers at the Public Works campus.
Recreation, Open Spaces & Sustainability	Right of Way / Beautification/ Trees Maintenance: Maintain City-owned Properties	1,000+ separate facility areas maintained on a 2-week rotation including landscape, grass, mulch, pruning and site repairs and completed 84 tree removals/stump grinding.	99 total tree removals (includes 17 emergency removals by city personnel and 25 contracted removals), 25 stump ground.	Continue 2-week rotation of upkeep of the 1,000+ facility areas, 75 tree removals/stump grindings.	Continue 2-week rotation of upkeep of the 1,000+ facility areas, 75 tree removals/stump grindings. Develop proactive procedures for tree inspection to eliminate danger to public.

Performance Data Continued

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Recreation, Open Spaces & Sustainability	Right of Way / Beautification/ Trees Maintenance: Ensure Health and Development of Tree Canopy	200 tree plantings to meet 20% of the City's goal of 1,000/trees per year.	80 tree plantings	250 tree plantings	200 tree plantings
Implement Best Practices for City-Fleet in Accordance with American Public Works Association	Fleet: Maintain the City's Fleet	PM Compliance on 69.01% of 830 units, 79% of work-orders occurred within 72-hour window, parts costs= \$714,038, outside repair costs= \$342,295	PM Compliance on 3.33% of 1,050 units, 77.2% of 6,790 work-orders occurred within 72-hour window, parts costs= \$928,460, outside repair costs= \$300,859	Target: PM Compliance on 90% of units, 85% of work-orders occur within 72-hour window, parts costs= \$830,000, outside repair costs= \$388,000	Target: PM Compliance on 90% of units, 85% of work-orders occur within 72-hour window, parts costs= \$830,000, outside repair costs= \$388,000
Mobility	Improve safety and aesthetics of City sidewalks by repairing trip hazards.	1,906	798	2,000	1,500
Mobility	Improve safety and aesthetics of City sidewalks by replacing sidewalks.	2,506 linear ft	1,609 linear ft	3,000 linear ft	2,500 linear ft

Parks, Recreation and Tourism



Tara Eaker

Director, Parks, Recreation and Tourism

It is the mission of the Parks, Recreation and Tourism (PRT) Department to enhance the quality of life of Greenville citizens by providing high-quality parks, recreation services and special events, improving neighborhoods, and maintaining public facilities at a high standard. The Parks, Recreation and Tourism Department oversees the maintenance of over 40 parks and gardens occupying more than 400 acres within the City, operates four community centers that offer general leisure activities, afterschool and special summer programs, organizes youth and adult athletic activities, including soccer, basketball and pickleball clinics and maintains public park land, including maintenance and programming at Unity Park. Organizationally, the Greenville Zoo and Tourism Division are also in the PRT Department.

Expenditures Summary

The PRT budget includes the costs for operating full service at Unity Park for one year. The FY 2022-23 budget included a full year of Unity Park, but costs for the first year were hard to estimate. This budget includes a more accurate estimate of these costs.

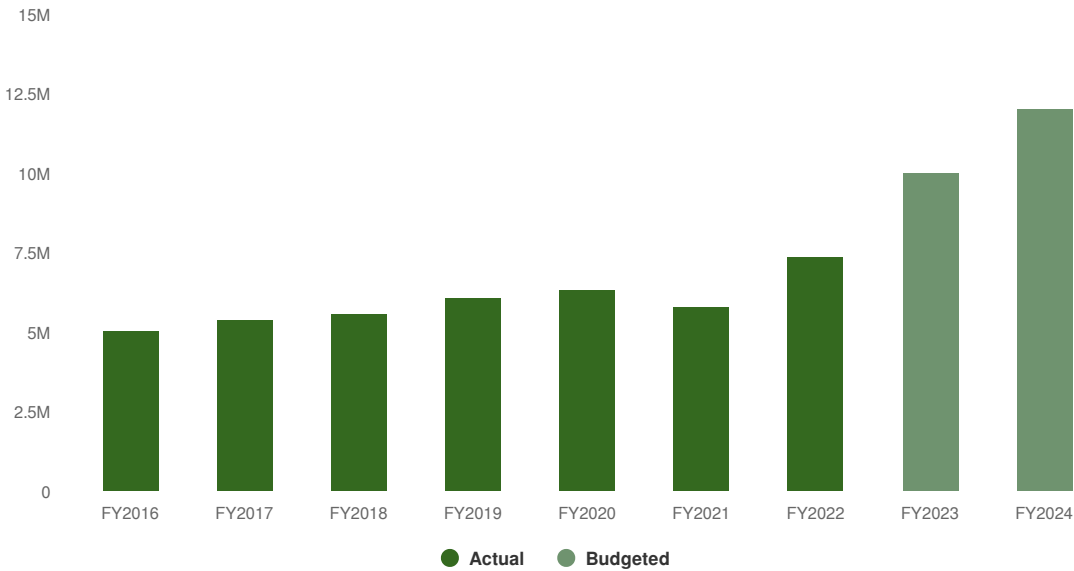
Personnel - The personnel budget includes an increase for four positions for a maintenance crew at Cleveland Park. These costs are offset by a transfer from the Stormwater Fund. There is a reduction of the Deputy Director of PRT.

Operating - The operating budget includes an increase of \$250,000 for lease expenses for the Unity Park maintenance facility. One-time cost of \$35,000 is budgeted for signage at Cleveland and Falls Parks. Mulch and other contracts increase by \$125,000 and temp services for camp counselors and custodians increases \$78,000.

Capital - The capital budget includes \$100,000 for recurring small engine replacements. One-time capital purchases include a small street sweeper in Unity Park (\$180,000) and two vehicles (\$90,000) funded by Hospitality Tax. Also included are an aerator \$12,000, tractor \$70,000 and vehicle for new crew (\$55,000) funded by Stormwater. Other vehicle replacements are shown in Legislative and Administrative under Non-Departmental.

\$12,019,028 **\$2,040,588**
(20.45% vs. prior year)

Parks and Recreation Proposed and Historical Budget vs. Actual



Expenditures by Function

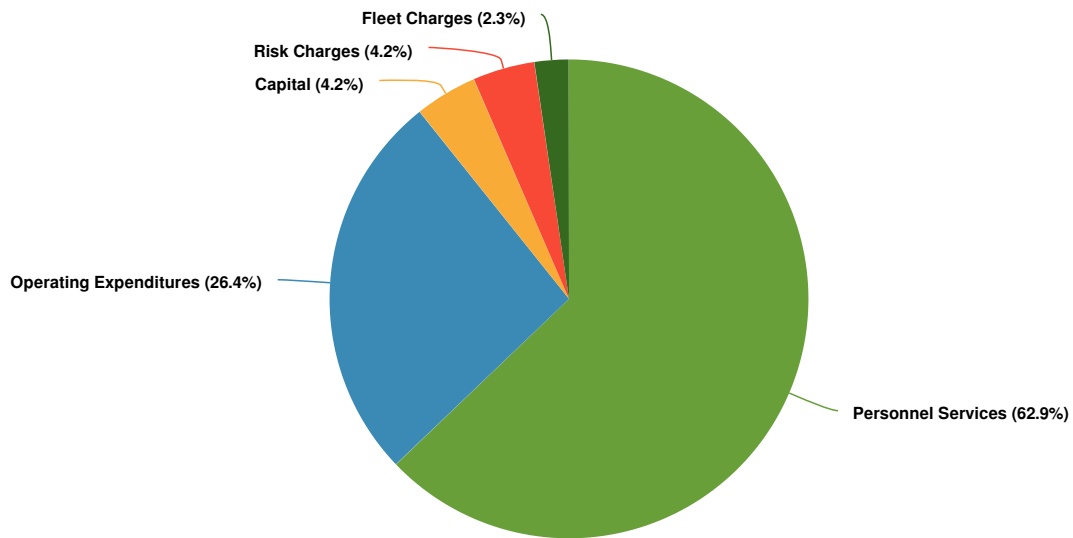
Budgeted and Historical Expenditures by Function



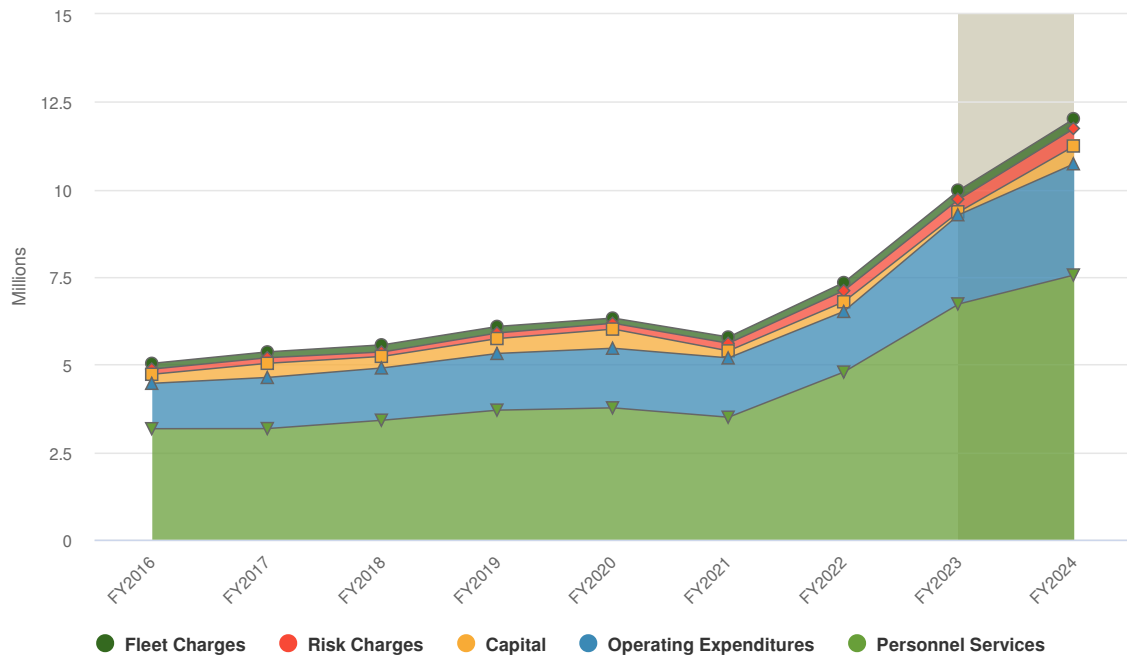
Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expenditures						
Parks, Recreation and Tourism						
Parks And Recreation	\$608,155	\$995,190	\$1,085,784	\$734,789	-\$350,995	-32.3%
Community Centers	\$1,183,604	\$1,294,740	\$1,735,764	\$1,911,015	\$175,251	10.1%
Parks Maintenance	\$2,692,880	\$2,606,226	\$3,136,743	\$4,295,477	\$1,158,734	36.9%
Tourism District	\$1,299,849	\$1,421,810	\$1,860,005	\$1,865,327	\$5,322	0.3%
Special Events	\$0	\$602,917	\$647,592	\$804,783	\$157,191	24.3%
Unity Park Maintenance	\$0	\$339,751	\$1,010,782	\$1,900,464	\$889,682	88%
Unity Park Programming	\$0	\$79,279	\$501,770	\$507,173	\$5,403	1.1%
Total Parks, Recreation and Tourism:	\$5,784,487	\$7,339,913	\$9,978,440	\$12,019,028	\$2,040,588	20.4%
Total Expenditures:	\$5,784,487	\$7,339,913	\$9,978,440	\$12,019,028	\$2,040,588	20.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY2024 Budgeted	FY2023 Budget vs. FY2024 Budgeted (\$ Change)	FY2023 Budget vs. FY2024 Budgeted (% Change)
Expense Objects						
Personnel Services						
Parks, Recreation and Tourism	\$3,494,440	\$4,783,479	\$6,729,856	\$7,554,905	\$825,049	12.3%
Total Personnel Services:	\$3,494,440	\$4,783,479	\$6,729,856	\$7,554,905	\$825,049	12.3%
Operating Expenditures						
Parks, Recreation and Tourism	\$1,694,011	\$1,731,598	\$2,547,336	\$3,176,654	\$629,318	24.7%
Total Operating Expenditures:	\$1,694,011	\$1,731,598	\$2,547,336	\$3,176,654	\$629,318	24.7%
Fleet Charges						
Parks, Recreation and Tourism	\$178,277	\$231,629	\$258,578	\$278,411	\$19,833	7.7%
Total Fleet Charges:	\$178,277	\$231,629	\$258,578	\$278,411	\$19,833	7.7%
Risk Charges						
Parks, Recreation and Tourism	\$216,659	\$317,764	\$359,670	\$502,058	\$142,388	39.6%
Total Risk Charges:	\$216,659	\$317,764	\$359,670	\$502,058	\$142,388	39.6%
Capital						
Parks, Recreation and Tourism	\$201,100	\$275,443	\$83,000	\$507,000	\$424,000	510.8%
Total Capital:	\$201,100	\$275,443	\$83,000	\$507,000	\$424,000	510.8%
Total Expense Objects:	\$5,784,487	\$7,339,913	\$9,978,440	\$12,019,028	\$2,040,588	20.4%

Performance Data

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Recreation, Open Space, & Environmental Sustainability	Administration: Tree Inventory and Plantings, Conservation Easements	GIS-based tree plotter software purchased and utilized to inventory 1,080 trees. Rooted in Greenville program launched and distributed 600 trees. Partnered with Trees Upstate to distribute an additional 350 trees for Arbor Day.	Inventoried additional 1,000 trees (3,922 YTD). Distributed 523 trees through Rooted in Greenville. Partnered with West End Neighborhood Association to plant 55 trees in rights-of-way (ROW).	Continue to inventory trees in planned areas. Identify spaces for additional tree plantings. Continue with tree give away plans. Launch ROW tree planting initiative in other neighborhoods. Explore conservation easements for park spaces.	Complete Citywide Tree Inventory Project. Distribute 700 trees and work with Community Centers as possible. Work with Legal staff and Upstate Forever to finalize draft easements for Falls Park and McPherson.
Recreation, Open Space, & Environmental Sustainability	Events: Produce vibrant, safe events for the entire community by addressing key areas: holiday programming, online reservation system, diversity programming and evaluation of emergency protocols.	Launched Poinsettia Postcards. Implemented online reservation system for some events. Improved diversity by targeting and booking specific and dynamic music genres. Implemented safety protocols for all events during a global pandemic.	23,500 skaters at Ice on Main. Expanded use of credit card machines at events. Moved event permits and reimbursements online. Continued to highlight diverse selection of music at all events. Continued adjusted safety/health protocols.	Offer inaugural Greenville Jazz Fest. Plan for implementation of satellite point-of-sale systems (Zoo). Transition to new Ice on Main online ticketing program.	Explore use of RFID technology for some events. Expand the inaugural Greenville Jazz Fest to two-days. Continue focusing on diverse entertainment options.

Performance Data Continued

Council Priority or Departmental Goal	Performance Data	2021 Actual Result	2022 Actual Result	2023 Target	2024 Target
Economic Development, Recreation, Open Space, & Environmental Sustainability	Parks Maintenance: Address deferred maintenance in Falls Park, reestablish planting beds along Main Street, implement Cleveland Park Master Plan.	Reestablished beds and lighting near Falls Park, sod in Terrace A, accepted ownership and maintenance of Falls Park East and repaired flagstone throughout Falls Park. Designed beds for North Main Street area and ordered materials.	Replacement signage assessment complete and bench replacements continued in Falls Park. New beds and plant materials installed along Main Street.	Continue Falls Park maintenance needs ahead of 20 year anniversary. Complete beds along Main Street.	Falls Park: Complete resurfacing of Liberty Bridge, repairs of lighting system and finish plant bed refurbishments. Add inclusive playground to Cleveland Park and evaluate need for upgrading other Cleveland Park facilities.
Neighborhoods & Affordable Housing	Recreation: Focus on facility assessments and feasibility studies for improvements at community centers, gyms, courts, and other recreation infrastructures.	Completed assessment including ADA transition. Community Center facility repairs scope complete.	Completed assessments of athletic field, tennis and pickleball courts and outdoor basketball courts. Repaired the Juanita Butler Community Center basketball court.	Start community center repairs.	Finalize renovation plans for Nicholtown and West Greenville Community Centers.
Recreation, Open Space, & Environmental Sustainability	Recreation: Develop new e-sports program.	Grant award (\$25,000) from Verizon to support program.	Purchased gaming equipment and began facility improvements to equip the Juanita Butler Community Center to house the program.	Begin creating curriculum and building community partners to assist with launching program. Goal to launch inaugural program in Summer 2023.	Expand e-sports into a year round curriculum using lessons learned from 2023. Focus on hiring and training qualified staff to facilitate the program.

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DEBT



Debt Management

The City maintains an active debt management program to facilitate achieving the City's long-term goals, reinvest in capital infrastructure, and promote public-private partnerships. The City's use of long-term debt and pay-as-you-go financing allows the City to have a flexible Capital Improvement Program that allows the organization to achieve its goals, while protecting its long-term financial position. As a result of prudent debt management, the City maintains high General Obligation bond ratings from each major rating agency:

Moody's Investors Service: Aaa
Standard and Poor's: AAA
Fitch Ratings: AAA

The City's debt management practices are governed by the City's debt management policy, which promotes judicious use of debt. The City's debt management policy prescribes all policies and procedures related to debt to assure compliance with all applicable laws and to protect the City's financial position. For June 30, 2024, the City's projected GO Debt Per Capita is \$18 and the projected total Debt Per Capita is \$1,380.

Constitutional Debt Limit and Legal Debt Margin

Title 5, Chapter 21, Article 1 of the Code of Laws of the State of South Carolina states that "the constitutional debt limit of a municipality may not exceed 8 percent of the locality's assessed valuation. Debt in excess of the limit must be authorized by a majority of qualified electors."

This limitation applies only to General Obligation indebtedness. Revenue bonds, tax increment bonds, and capital leases are not subject to this limitation.

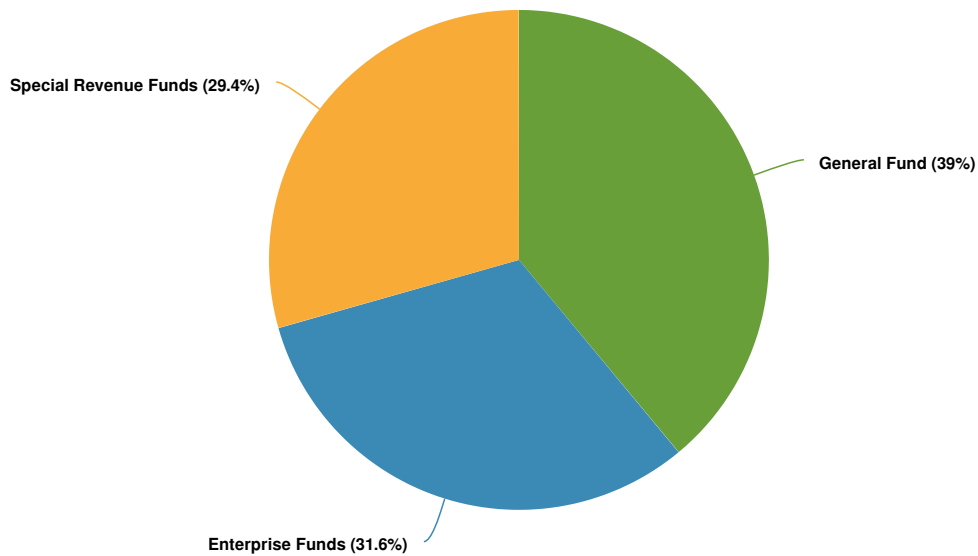
	6/30/2022 <i>Actual</i>	6/30/2023 <i>Estimate</i>	6/30/2024 <i>Estimate</i>
<i>Assessed value</i>	\$ 663,207,659	676,471,812	690,001,248
<i>Merchants inventory for debt purposes</i>	9,169,930	9,169,930	9,169,930
<i>Total assessed value</i>	672,377,589	685,641,742	699,171,178
<i>Statutory debt limit based on 8% of total assessed value</i>	53,790,207	54,851,339	55,933,694
<i>Less, amount of debt applicable to debt limit</i>	2,565,000	1,935,000	1,290,000
<i>Legal debt margin</i>	\$ 51,225,207	52,916,339	54,643,694

Government-wide Debt Overview

The City has budgeted for a total of \$12,519,584 in principal and interest payments in FY 2023-24 across all funds. Descriptions for all debt issues are shown below with the a breakout of principal and interest payments shown in the chart labeled Summary of Debt Payments. Debt is budgeted for in each fund as shown in the Fund Summaries section of this document.



Debt by Fund



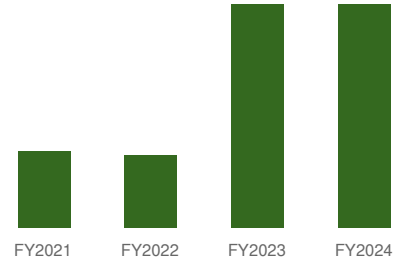
	FY2021	FY2022	FY2023	FY2024
All Funds	Actual	Actual	Projected	Budget
General Fund	\$1,699,925	\$1,589,392	\$4,876,553	\$4,880,232
Special Revenue Funds	\$3,848,537	\$4,771,909	\$3,517,931	\$3,679,528
Tax Increment Funds	\$3,058,278	\$671,501	\$0	\$0
Enterprise Funds	\$6,616,532	\$6,211,509	\$6,790,833	\$3,959,824
Total All Funds:	\$15,223,272	\$13,244,311	\$15,185,317	\$12,519,584

General Fund

General Fund Debt includes the General Obligation Refunding Bond - Series 2012 and a portion of the Installment Purchase Revenue Bond - Series 2016.

The 2012 Bond was a refunding of the 2011, 2006 and 2003 bonds, which were issued for a number of road, streetscape and infrastructure projects.

The General Fund portion of the 2016 bond was for the construction and equipping of the Verdae Fire Station, Construction of the Public Works campus, and Verdae Boulevard improvements.



	FY2021	FY2022	FY2023	FY2024
General Fund	Actual	Actual	Projected	Budget
General Fund	\$1,699,925	\$1,589,392	\$4,876,553	\$4,880,232
Total General Fund:	\$1,699,925	\$1,589,392	\$4,876,553	\$4,880,232

Special Revenue Funds

The debt in this section consists of Hospitality Tax and Solid Waste debt for the following purposes:

Hospitality Tax

Series 2012 bond included a refunding of the Series 2004 COPS (Certificate of Participation) and Improvements to the Greenville Convention Center.

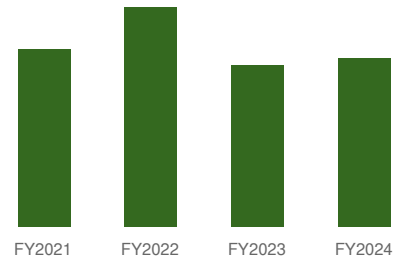
The Series 2020 bond was issued for the construction of Unity Park.

The Series 2021 bond was a refunding of the 2011 bond.

Solid Waste

The Solid Waste portion of the 2016 installment purchase bond was for the construction of the Public Works campus.

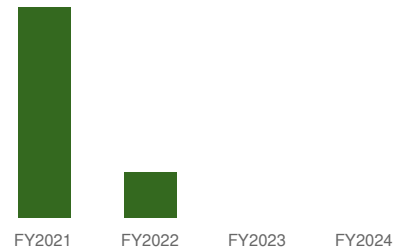
Various capital leases were used to finance solid waste vehicles.



	FY2021	FY2022	FY2023	FY2024
Special Revenue Funds	Actual	Actual	Projected	Budget
Hospitality Tax	\$2,934,475	\$4,325,412	\$3,070,392	\$3,071,692
Solid Waste	\$914,062	\$446,497	\$447,539	\$607,836
Total Special Revenue Funds:	\$3,848,537	\$4,771,909	\$3,517,931	\$3,679,528

Tax Increment Funds

The debt in this section is for debt service related to the City's two tax increment financing (TIF) districts: the Downtown Infrastructure Fund (also called CBD) and the West End. The TIF districts dissolved in September 2021 when the debt issues were paid in full. The information is presented in this document for historical purposes only.



	FY2021	FY2022
Tax Increment Funds	Actual	Actual
Downtown Infrastructure Fund	\$2,784,384	\$396,517
West End Tax Increment Fund	\$273,894	\$274,984
Total Tax Increment Funds:	\$3,058,278	\$671,501

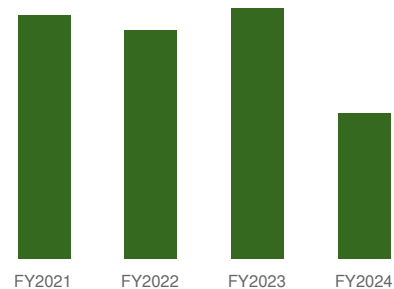
Enterprise Funds

The debt in this section consists of Wastewater, Stormwater and Parking debt for the following purposes:

Wastewater system improvements.

Stormwater system improvements.

Parking garage construction.



	FY2021	FY2022	FY2023	FY2024
Enterprise Funds	Actual	Actual	Projected	Budget
Stormwater	\$574,769	\$497,355	\$491,436	\$483,407
Wastewater	\$1,621,662	\$1,241,602	\$1,786,399	\$1,773,327
Parking	\$4,200,314	\$4,251,462	\$4,290,385	\$1,479,878
Greenville Convention Center	\$213,385	\$214,649	\$216,128	\$216,710
Greenville Zoo	\$6,402	\$6,441	\$6,485	\$6,502
Total Enterprise Funds:	\$6,616,532	\$6,211,509	\$6,790,833	\$3,959,824

FY 2023-24 Debt Service as a % of Operating Revenues

FY 2023-24 Debt Service as % of Operating Revenues			
Fund	Percentage	Fund	Percentage
General Fund	3.5%	Stormwater Fund	7.4%
Hospitality Tax Fund	18.4%	Greenville Convention Center	3.0%
Parking Fund	13.0%	Wastewater Fund	14.9%
Solid Waste Fund	16.2%	Zoo Fund	0.1%



SUMMARY OF DEBT PAYMENTS

Debt service is budgeted in each applicable fund for repayment. The following table summarizes the principal and interest budgeted this year for each of the City's debt issues.

SUMMARY OF DEBT PAYMENTS				
	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Planned</u>	2023-24 <u>Planned</u>
GENERAL FUND				
2022 IPRB (NIB & PSC) Principal* \$	0	0	2,617,000	2,539,000
2022 IPRB (NIB & PSC) Interest*	0	0	672,400	750,787
2021 Lease Purchase Principal	0	217,896	218,000	220,000
2021 Lease Purchase Interest	0	7,312	7,514	5,661
2016 Installment Purchase Principal*	489,700	343,500	357,000	375,500
2016 Installment Purchase Interest*	322,873	298,388	284,648	266,798
2012 GO Bond Principal	755,000	620,000	630,000	645,000
2012 GO Bond Interest	97,125	66,925	54,525	41,925
2010 Energy Conservation Bond Principal	25,976	27,406	28,860	30,384
2010 Energy Conservation Bond Interest	9,251	7,965	6,606	5,177
TOTAL	1,699,925	1,589,392	4,876,553	4,880,232
HOSPITALITY TAX FUND				
2021 Revenue Bond Principal \$	0	710,000	266,000	269,000
2021 Revenue Bond Interest	0	39,692	30,959	27,687
2020 Revenue Bond Principal (UP)	0	2,583,000	1,829,000	1,861,000
2020 Revenue Bond Interest (UP)	586,672	612,180	568,011	536,735
2012 Revenue Bond Principal	354,000	362,000	364,000	371,000
2012 Revenue Bond Interest	24,522	18,540	12,422	6,270
2011 Revenue Bond Principal	1,690,000	0	0	0
2011 Revenue Bond Interest	279,281	0	0	0
TOTAL	2,934,475	4,325,412	3,070,392	3,071,692
SOLID WASTE FUND				
2023 Lease Purchase Principal \$	0	0	0	201,000
2023 Lease Purchase Interest	0	0	0	69,295
2019 Lease Purchase Principal	58,744	60,243	61,780	78,479
2019 Lease Purchase Interest	6,022	4,524	2,988	1,479
2018 Capital Lease Principal	115,606	119,042	122,581	0
2018 Capital Lease Interest	8,932	5,495	1,957	0
2016 Installment Purchase Principal*	575,300	136,500	143,000	149,500
2016 Installment Purchase Interest*	149,458	120,693	115,233	108,083
TOTAL	914,062	446,497	447,539	607,836
*Debt in the name of Greenville Public Facilities Corporation, a blended component unit of the City of Greenville.				
IPRB - Installment Purchase Revenue Bond				
NIB - Neighborhood Infrastructure Bond				
GO - General Obligation Debt				
PSC - Public Safety Campus				
UP - Unity Park				



SUMMARY OF DEBT PAYMENTS CONT.

	2020-21	2021-22	2022-23	2023-24
	<u>Actual</u>	<u>Actual</u>	<u>Planned</u>	<u>Planned</u>
STORMWATER FUND				
2020 Revenue Bond Principal	\$ 0	205,000	205,000	205,000
2020 Revenue Bond Interest	30,775	48,571	46,159	42,858
2013 Revenue Bond Principal	212,000	212,000	212,000	212,000
2013 Revenue Bond Interest	36,550	31,784	28,277	23,549
2011 Revenue Bond Principal	289,000	0	0	0
2011 Revenue Bond Interest	6,444	0	0	0
TOTAL	574,769	497,355	491,436	483,407
WASTEWATER FUND				
2022 Revenue Bond Principal	0	0	440,000	456,000
2022 Revenue Bond Interest	0	44,115	156,722	141,473
2018 Revenue Bond Principal	204,000	204,000	203,000	203,000
2018 Revenue Bond Interest	106,348	100,199	95,816	89,828
2017 Revenue Bond Principal	102,750	102,750	102,750	102,750
2017 Revenue Bond Interest	47,501	44,607	42,539	39,703
2015 Revenue Bond Principal	217,000	217,000	217,000	217,000
2015 Revenue Bond Interest	65,729	61,180	57,907	53,436
2012 SRF Loan Principal	86,376	88,336	90,341	92,390
2012 SRF Loan Interest	25,883	23,912	22,405	20,355
2011 Revenue Bond Principal	587,000	191,000	196,000	201,000
2011 Revenue Bond Interest	32,750	17,190	12,645	6,402
2008 Revenue Bond Principal	110,000	115,000	120,000	125,000
2008 Revenue Bond Interest	36,325	32,313	29,274	24,990
TOTAL	1,621,662	1,241,602	1,786,399	1,773,327
ZOO FUND				
2010 Energy Conservation Bond Principal	4,749	5,011	5,277	5,555
2010 Energy Conservation Bond Interest	1,653	1,430	1,208	947
TOTAL	6,402	6,441	6,485	6,502
GREENVILLE CONVENTION CENTER				
2010 Energy Conservation Bond Principal	158,297	167,011	175,873	185,160
2010 Energy Conservation Bond Interest	55,088	47,638	40,255	31,550
TOTAL	213,385	214,649	216,128	216,710

SUMMARY OF DEBT PAYMENTS CONT.

	2020-21	2021-22	2022-23	2023-24
	<u>Actual</u>	<u>Actual</u>	<u>Planned</u>	<u>Planned</u>
PARKING FUND				
2015 Revenue Bond Principal*	795,000	815,000	840,000	865,000
2015 Revenue Bond Interest*	583,777	561,517	536,660	510,410
2010 Energy Conservation Bond Principal	76,310	80,510	84,782	89,259
2010 Energy Conservation Bond Interest	26,556	22,965	19,405	15,209
2009 Limited Obligation Bond Principal	2,390,000	2,530,000	2,695,000	0
2009 Limited Obligation Bond Interest	328,671	230,339	114,538	0
TOTAL	4,200,314	4,240,331	4,290,385	1,479,878
DOWNTOWN INFRASTRUCTURE FUND				
2011 Tax Increment Bond Principal \$	2,483,000	0	0	0
2011 Tax Increment Bond Interest	56,364	0	0	0
2006 Tax Increment Bond Principal	175,000	390,000	0	0
2006 Tax Increment Bond Interest	22,657	6,517	0	0
2002 Tax Increment Bond Principal	45,000	0	0	0
2002 Tax Increment Bond Interest	2,363	0	0	0
TOTAL	2,784,384	396,517	0	0
WEST END TAX INCREMENT FUND				
2012 Tax Increment Bond Principal	266,000	271,000	0	0
2012 Tax Increment Bond Interest	7,894	3,984	0	0
TOTAL	273,894	274,984	0	0
TOTAL ALL FUNDS	\$ 15,223,272	13,233,180	15,185,317	12,519,584
*Debt in the name of Greenville Public Facilities Corporation, a blended component unit of the City of Greenville.				

Summary of Debt Outstanding

Debts payable in FY 2023-24 are comprised of the following issues:

	6/30/2022 <u>Balance</u>	6/30/2023 <u>Balance</u>	6/30/2024 <u>Balance</u>
General Obligation Bonds			
\$10,830,000 - series 2012 - used to refund series 2003, 2006 and 2011. Bonds are due in annual installments of \$620,000 to \$915,000 through April 2026.	\$ 2,565,000	1,935,000	1,290,000
General Obligation Bonds Total	\$ <u>2,565,000</u>	<u>1,935,000</u>	<u>1,290,000</u>
Installment Purchase			
\$28,686,000 - series 2022 - installment purchase revenue bond (IPRB) used for the NIB (Neighborhood Infrastructure Bond) for investment in Streets, Sidewalks, Parks and Recreation Centers \$19,124,000; and \$9,562,000 for the Public Safety Campus (PSC)	\$ 28,686,000	26,069,000	23,530,000
\$14,045,000 - series 2016 - used to finance the Public Works Facility, Equipment, Fire Station, and Verdae Blvd. Improvements	\$ 9,570,000	9,070,000	8,545,000
\$18,810,000 - series 2015 - used to construct a parking garage	<u>13,665,000</u>	<u>12,825,000</u>	<u>11,960,000</u>
Installment Purchase Total	\$ <u>51,921,000</u>	<u>47,964,000</u>	<u>44,035,000</u>
Capital Leases			
\$1,612,000 - series 2023 - used to finance solid waste vehicles.	\$ 0	1,612,000	1,411,000
\$1,102,000 - series 2021 - used to finance fire apparatus	884,000	666,000	446,000
\$303,215 - series 2019 - used to finance solid waste vehicles.	140,259	78,479	0
\$569,241 - series 2018 - used to finance solid waste vehicles.	122,581	0	0
\$3,712,954 - Qualified Energy Conservation Bonds used to finance energy-efficient improvements at City facilities.	<u>1,452,643</u>	<u>1,157,851</u>	<u>847,493</u>
Capital Leases Total	\$ <u>2,599,483</u>	<u>3,514,330</u>	<u>2,704,493</u>

	<u>6/30/2022</u> <u>Balance</u>	<u>6/30/2023</u> <u>Balance</u>	<u>6/30/2024</u> <u>Balance</u>
Revenue Bonds			
\$7,695,000 - series 2022 Revenue Bond for wastewater system improvements	\$ 7,695,000	7,255,000	6,799,000
\$35,800,000 - series 2020 Revenue Bond for Unity Park construction	33,217,000	31,388,000	29,527,000
\$3,072,000 - series 2020 Revenue Bond for stormwater system improvements	2,867,000	2,662,000	2,457,000
\$4,063,000 - series 2018 Revenue Bond for wastewater system improvements	3,248,000	3,045,000	2,842,000
\$2,055,000 - series 2017 Revenue Bond for wastewater system improvements	1,541,250	1,438,500	1,335,750
\$3,100,000 - series 2013 Stormwater Bond to acquire a new Public Works site.	1,268,000	1,056,000	844,000
\$4,330,000 - series 2015 Sewer Bond for wastewater system improvements at various locations through the City.	2,811,000	2,594,000	2,377,000
\$1,881,773 - series 2012 SRF Loan to finance wastewater system improvements at Haynie-Sirrine and Faris Circle due in quarterly installments of \$19,914 to \$31,018 through July 2031.	1,029,484	939,143	846,753
\$5,612,000 - series 2011 Sewer Bond to refund 1999 and 2002 Sewer Bonds.	397,000	201,000	0
\$15,440,000 - series 2009 Limited Obligation Bond to refinance 2005A Parking Bonds. By design, principal will not be paid until completion of principal payments on the series 2005 B issue.	2,695,000	0	0

	6/30/2022	6/30/2023	6/30/2024
	<u>Balance</u>	<u>Balance</u>	<u>Balance</u>
\$1,990,000 - series 2008 - used to finance wastewater system improvements in Basin G12D. Bonds are due in annual installments of \$55,000 to \$155,000 through April 2028.	820,000	700,000	575,000
\$3,967,000 - series 2012 Hospitality Tax Bond to refund the 2004 Certificates of Participation Bonds are due in annual installments of \$191,000 to \$371,000 through April 2024.	735,000	371,000	0
\$3,227,000 - series 2021 Hospitality Tax Bond to refund the 2011 Hospitality Tax Bond. Bonds are due in annual installments of \$266,000 to \$710,000 through April 2031.	<u>2,517,000</u>	<u>2,251,000</u>	<u>1,982,000</u>
Revenue Bonds Total	\$ <u>60,840,734</u>	<u>53,900,643</u>	<u>49,585,503</u>
<i>TOTAL DEBT OUTSTANDING</i>	\$ 117,926,217	107,313,973	97,614,996

Debt to Maturity Schedule

The following table shows principal and interest payments due in FY 2023-24 through FY 2039-40 (last year of currently issued debt scheduled). The payments are broken out by fund. Total outstanding debt by fund is shown at the bottom of each section. Years FY 2029 through FY 2040 are consolidated into one column. All figures below are in dollars.

GENERAL FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-40	Total
2022 IPRB (NIB) Principal*	2,539,000	1,518,000	1,562,000	1,607,000	1,653,000	17,190,000	26,069,000
2022 IPRB (NIB) Interest*	750,787	677,664	633,946	588,960	542,678	2,568,902	5,762,937
2021 Lease Purchase Principal	220,000	222,000	224,000	-	-	-	666,000
2021 Lease Purchase Interest	5,661	3,791	1,904	-	-	-	11,356
2016 Installment Purchase Principal*	375,500	395,750	409,250	427,750	448,000	4,397,500	6,453,750
2016 Installment Purchase Interest*	266,798	248,023	232,193	211,731	190,343	708,098	1,857,186
2012 GO Bond Principal	645,000	640,000	650,000	-	-	-	1,935,000
2012 GO Bond Interest	41,925	29,025	14,625	-	-	-	85,575
2010 Energy Conservation Bond Prin.	30,384	32,081	33,576	17,312	-	-	113,353
2010 Energy Conservation Bond Int.	5,177	3,671	2,081	423	-	-	11,352
GENERAL FUND DEBT SERVICE	4,880,232	3,770,005	3,763,575	2,853,176	2,834,021	24,864,500	42,965,509
DEBT OUTSTANDING END OF PERIOD	31,427,219	28,619,388	25,740,562	23,688,500	21,587,500	-	-
HOSPITALITY TAX FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-40	Total
2021 Revenue Bond Principal	269,000	273,000	276,000	280,000	283,000	870,000	2,251,000
2021 Revenue Bond Interest	27,687	24,378	21,021	17,626	14,182	21,500	126,394
2020 Revenue Bond Principal (UP)	1,861,000	1,718,000	1,524,000	1,550,000	1,577,000	23,158,000	31,388,000
2020 Revenue Bond Interest (UP)	536,735	504,912	475,534	449,474	422,969	2,835,197	5,224,821
2012 Revenue Bond Principal	371,000	-	-	-	-	-	371,000
2012 Revenue Bond Interest	6,270	-	-	-	-	-	6,270
HOSPITALITY TAX FUND DEBT SVC.	3,071,692	2,520,290	2,296,555	2,297,100	2,297,151	26,884,697	39,367,485
DEBT OUTSTANDING END OF PERIOD	31,509,000	29,518,000	27,718,000	25,888,000	24,028,000	-	-

SOLID WASTE FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-40	Total
2023 Capital Lease Prin. (Projected)	201,000	208,000	219,000	230,000	241,000	513,000	1,612,000
2023 Capital Lease Int. (Projected)	69,295	61,775	51,520	40,724	29,385	28,482	281,181
2019 Lease Purchase Principal	78,479	-	-	-	-	-	78,479
2019 Lease Purchase Interest	1,479	-	-	-	-	-	1,479
2016 Installment Purchase Principal*	149,500	159,250	165,750	172,250	182,000	1,787,500	2,616,250
2016 Installment Purchase Interest*	108,083	100,608	94,238	85,950	77,338	287,853	754,069
SOLID WASTE FUND DEBT SERVICE	607,836	529,633	530,508	528,924	529,723	2,616,835	5,343,458
DEBT OUTSTANDING END OF PERIOD	3,877,750	3,510,500	3,125,750	2,723,500	2,300,500	-	-
STORMWATER FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-40	Total
2020 Revenue Bond Principal	205,000	205,000	205,000	205,000	205,000	1,637,000	2,662,000
2020 Revenue Bond Interest	42,858	39,558	36,257	32,957	29,656	118,480	299,766
2013 Revenue Bond Principal	212,000	211,000	211,000	211,000	211,000	-	1,056,000
2013 Revenue Bond Interest	23,549	18,821	14,116	9,411	4,705	-	70,602
STORMWATER FUND DEBT SERVICE	483,407	474,379	466,373	458,368	450,361	1,755,480	4,088,368
DEBT OUTSTANDING END OF PERIOD	3,301,000	2,885,000	2,469,000	2,053,000	1,637,000	-	-

WASTEWATER FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-40	Total
2022 Revenue Bond Principal	456,000	464,000	474,000	483,000	492,000	4,886,000	7,255,000
2022 Revenue Bond Interest	141,473	132,581	123,533	114,290	104,871	488,570	1,105,318
2018 Revenue Bond Principal	203,000	203,000	203,000	203,000	203,000	2,030,000	3,045,000
2018 Revenue Bond Interest	89,828	83,839	77,851	71,862	65,874	329,367	718,621
2017 Revenue Bond Principal	102,750	102,750	102,750	102,750	102,750	924,750	1,438,500
2017 Revenue Bond Interest	39,703	36,867	34,031	31,195	28,359	127,616	297,771
2015 Revenue Bond Principal	217,000	217,000	216,000	216,000	216,000	1,512,000	2,594,000
2015 Revenue Bond Interest	53,436	48,966	44,496	40,046	35,597	124,589	347,130
2012 SRF Loan Principal	92,390	94,487	96,630	98,823	101,065	455,748	939,143
2012 SRF Loan Interest	20,355	18,258	16,115	13,922	11,680	23,417	103,747
2011 Revenue Bond Principal	201,000	-	-	-	-	-	201,000
2011 Revenue Bond Interest	6,402	-	-	-	-	-	6,402
2008 Revenue Bond Principal	125,000	135,000	140,000	145,000	155,000	-	700,000
2008 Revenue Bond Interest	24,990	20,528	15,708	10,710	5,534	-	77,470
WASTEWATER FUND DEBT SERVICE	1,773,327	1,557,276	1,544,114	1,530,598	1,521,730	10,902,057	18,829,102
DEBT OUTSTANDING END OF PERIOD	14,775,503	13,559,266	12,326,886	11,078,313	9,808,498	-	-

ZOO FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-40	Total
2010 Energy Conservation Bond Prin.	5,555	5,866	6,139	3,165	-	-	20,725
2010 Energy Conservation Bond Int.	947	671	380	77	-	-	2,075
GREENVILLE ZOO FUND DEBT SERVICE	6,502	6,537	6,519	3,242	-	-	22,800
DEBT OUTSTANDING END OF PERIOD	15,170	9,304	3,165	-	-	-	-
GREENVILLE CONVENTION CENTER	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-40	Total
2010 Energy Conservation Bond Prin.	185,160	195,501	204,611	105,501	-	-	690,773
2010 Energy Conservation Bond Int.	31,550	22,370	12,679	2,580	-	-	69,179
GRVL. CONV. CENTER DEBT SERVICE	216,710	217,871	217,290	108,081	-	-	759,952
DEBT OUTSTANDING END OF PERIOD	505,613	310,112	105,501	-	-	-	-
PARKING FUND	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029-40	Total
2015 Revenue Bond Principal*	865,000	895,000	925,000	955,000	995,000	8,190,000	12,825,000
2015 Revenue Bond Interest*	510,410	482,297	451,420	417,787	382,108	1,449,381	3,693,403
2010 Energy Conservation Bond Prin.	89,259	94,244	98,636	50,861	-	-	333,000
2010 Energy Conservation Bond Int.	15,209	10,784	6,112	1,243	-	-	33,348
DEBT SERVICE PARKING FUND	1,479,878	1,482,325	1,481,168	1,424,891	1,377,108	9,639,381	16,884,751
DEBT OUTSTANDING END OF PERIOD	12,203,741	11,214,497	10,190,861	9,185,000	8,190,000	-	-
TOTAL ALL CITY DEBT PAYMENTS	12,519,584	10,558,316	10,306,102	9,204,380	9,010,094	76,662,949	128,261,426
CITY-WIDE DEBT OUTSTANDING END OF PERIOD	97,614,996	89,626,067	81,679,725	74,616,313	67,551,498	-	-

Debt Snapshot

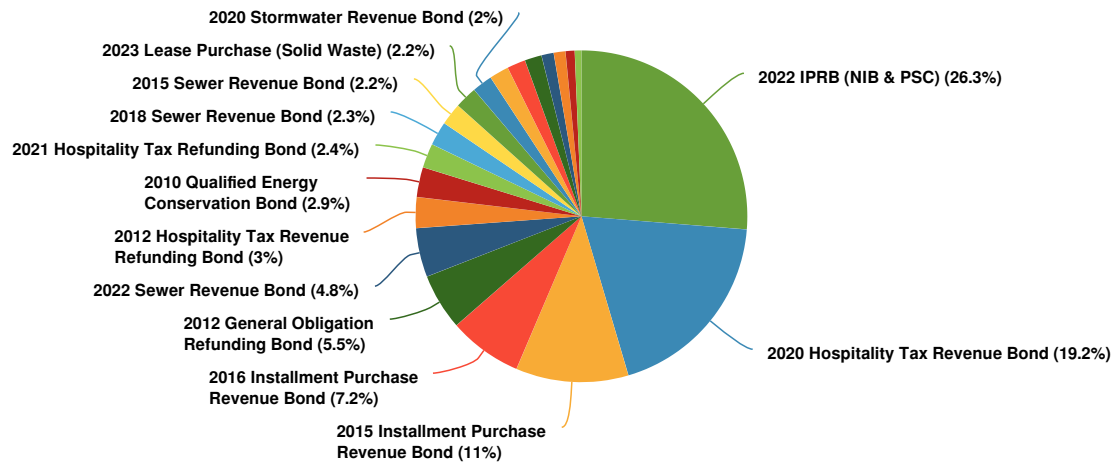
The amount shown below represents the total amount of principal and interest payments budgeted in FY 2023-24. Please see the Government-wide Debt section for specific information on debt service by fund. Budgeted debt service is also included by fund for each fund under the Fund Summaries section.



\$12,519,584

-\$2,665,733 (-17.55% vs. 2023 year)

Debt by Type



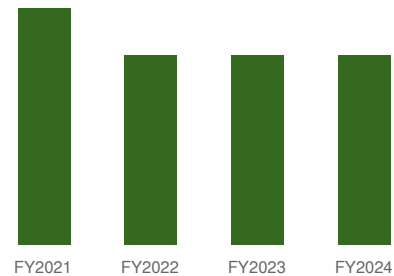
	FY2021	FY2022	FY2023	FY2024
Debt	Actual	Actual	Projected	Budget
2012 General Obligation Refunding Bond	\$852,125	\$686,925	\$684,525	\$686,925
2012 Hospitality Tax Revenue Refunding Bond	\$378,522	\$380,540	\$376,422	\$377,270
2020 Hospitality Tax Revenue Bond	\$586,672	\$3,195,180	\$2,397,011	\$2,397,735
2011 Hospitality Tax Refunding and Improvement Bond	\$1,969,281	\$0	\$0	\$0
2021 Hospitality Tax Refunding Bond	\$0	\$749,692	\$296,959	\$296,687
2002 CBD Tax Increment Improvement and Refunding Bond	\$47,363	\$0	\$0	\$0
2006 CBD Tax Increment Improvement Bond	\$197,657	\$396,517	\$0	\$0
2011 CBD Tax Increment Refunding Bonds	\$2,539,364	\$0	\$0	\$0
2012 West End Tax Increment Refunding Bond	\$273,894	\$274,984	\$0	\$0
2011 Stormwater Revenue Refunding Bond	\$295,444	\$0	\$0	\$0
2013 Stormwater Revenue Bond	\$248,550	\$243,784	\$240,277	\$235,549
2020 Stormwater Revenue Bond	\$30,775	\$253,571	\$251,159	\$247,858
2008 Sewer Revenue Bond	\$146,325	\$147,313	\$149,274	\$149,990
2011 Sewer Revenue Refunding Bond	\$619,750	\$208,190	\$208,645	\$207,402
2015 Sewer Revenue Bond	\$282,729	\$278,180	\$274,907	\$270,436
2017 Sewer Revenue Bond	\$150,251	\$147,357	\$145,289	\$142,453
2018 Sewer Revenue Bond	\$310,348	\$304,199	\$298,816	\$292,828
2009 Parking Limited Obligation Refunding Bond	\$2,718,671	\$2,771,038	\$2,809,538	\$0
2015 Installment Purchase Revenue Bond	\$1,378,777	\$1,376,517	\$1,376,660	\$1,375,410
2016 Installment Purchase Revenue Bond	\$1,537,331	\$899,081	\$899,881	\$899,881
South Carolina Water Quality Revolving Fund Loan	\$112,259	\$112,248	\$112,746	\$112,745
2021 Lease Purchase (Fire Apparatus)	\$0	\$225,208	\$225,514	\$225,661
2019 Lease Purchase (Solid Waste)	\$64,766	\$64,767	\$64,768	\$79,958
Total Debt:	\$15,223,272	\$13,244,311	\$15,185,317	\$12,519,584



	FY2021	FY2022	FY2023	FY2024
2018 Capital Lease (Solid Waste)	\$124,538	\$124,537	\$124,538	\$0
2023 Lease Purchase (Solid Waste)	\$0	\$0	\$0	\$270,295
2010 Qualified Energy Conservation Bond	\$357,880	\$360,368	\$362,266	\$363,241
2022 IPRB (NIB & PSC)	\$0	\$0	\$3,289,400	\$3,289,787
2022 Sewer Revenue Bond	\$0	\$44,115	\$596,722	\$597,473
Total Debt:	\$15,223,272	\$13,244,311	\$15,185,317	\$12,519,584

2012 General Obligation Refunding Bond

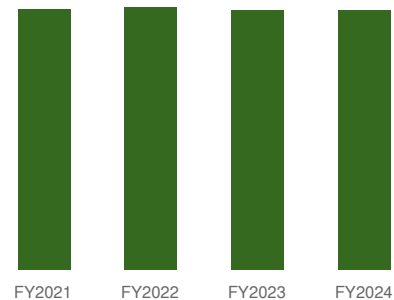
\$10,830,000 - series 2012 - used to refund series 2003, 2006 and 2011. Bonds are due in annual installments of \$620,000 to \$915,000 through April 2026.



	FY2021	FY2022	FY2023	FY2024
2012 General Obligation Refunding Bond	Actual	Actual	Projected	Budget
2012 General Obligation Refunding Bond	\$852,125	\$686,925	\$684,525	\$686,925
Total 2012 General Obligation Refunding Bond:	\$852,125	\$686,925	\$684,525	\$686,925

2012 Hospitality Tax Revenue Refunding Bond

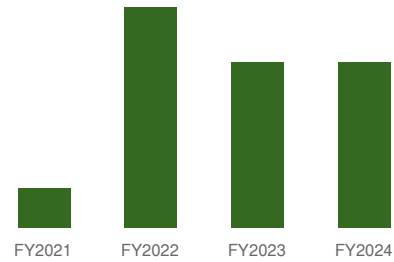
\$3,967,000 - series 2012 Hospitality Tax Bond to refund the 2004 Certificates of Participation Bonds are due in annual installments of \$191,000 to \$371,000 through April 2024.



	FY2021	FY2022	FY2023	FY2024
2012 Hospitality Tax Revenue Refunding Bond	Actual	Actual	Projected	Budget
2012 Hospitality Tax Revenue Refunding Bond	\$378,522	\$380,540	\$376,422	\$377,270
Total 2012 Hospitality Tax Revenue Refunding Bond:	\$378,522	\$380,540	\$376,422	\$377,270

2020 Hospitality Tax Revenue Bond

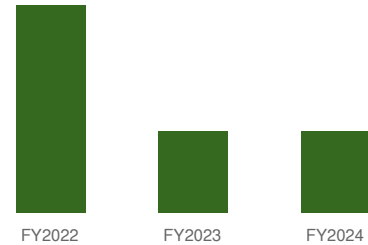
\$35,800,000 - series 2020 Revenue Bond for Unity Park construction.



	FY2021	FY2022	FY2023	FY2024
2020 Hospitality Tax Revenue Bond	Actual	Actual	Projected	Budget
2020 Hospitality Tax Revenue Bond	\$586,672	\$3,195,180	\$2,397,011	\$2,397,735
Total 2020 Hospitality Tax Revenue Bond:	\$586,672	\$3,195,180	\$2,397,011	\$2,397,735

2021 Hospitality Tax Refunding Bond

\$3,227,000 - series 2021 Hospitality Tax Bond to refund the 2011 Hospitality Tax Bond. Bonds are due in annual installments of \$266,000 to \$710,000 through April 2031.



	FY2022	FY2023	FY2024
2021 Hospitality Tax Refunding Bond	Actual	Projected	Budget
2021 Hospitality Tax Refunding Bond	\$749,692	\$296,959	\$296,687
Total 2021 Hospitality Tax Refunding Bond:	\$749,692	\$296,959	\$296,687

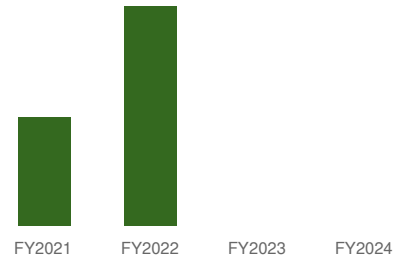
2002 CBD Tax Increment Improvement and Refunding Bond



	FY2021	FY2022	FY2023	FY2024
2002 CBD Tax Increment Improvement and Refunding Bond	Actual	Actual	Projected	Budget
2002 CBD Tax Increment Improvement and Refunding Bond	\$47,363	\$0	\$0	\$0
Total 2002 CBD Tax Increment Improvement and Refunding Bond:	\$47,363	\$0	\$0	\$0

2006 CBD Tax Increment Improvement Bond

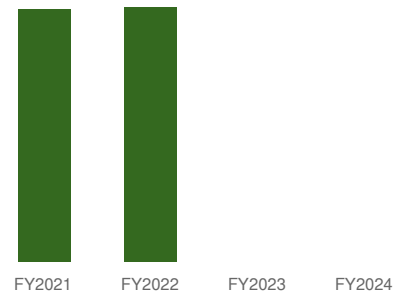
\$2,330,000 - series 2006 - used to finance improvements in the CBD.
Bonds are due in annual installments of \$60,000 to \$390,000 through October 2021.



	FY2021	FY2022	FY2023	FY2024
2006 CBD Tax Increment Improvement Bond	Actual	Actual	Projected	Budget
2006 CBD Tax Increment Improvement Bond	\$197,657	\$396,517	\$0	\$0
Total 2006 CBD Tax Increment Improvement Bond:	\$197,657	\$396,517	\$0	\$0

2012 West End Tax Increment Refunding Bond

\$2,507,000 - series 2012 - used to refund outstanding series 2003 West End TIF bonds.



	FY2021	FY2022	FY2023	FY2024
2012 West End Tax Increment Refunding Bond	Actual	Actual	Projected	Budget
2012 West End Tax Increment Refunding Bond	\$273,894	\$274,984	\$0	\$0
Total 2012 West End Tax Increment Refunding Bond:	\$273,894	\$274,984	\$0	\$0

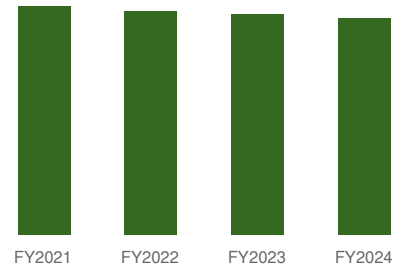
2011 Stormwater Revenue Refunding Bond



	FY2021	FY2022	FY2023	FY2024
2011 Stormwater Revenue Refunding Bond	Actual	Actual	Projected	Budget
2011 Stormwater Revenue Refunding Bond	\$295,444	\$0	\$0	\$0
Total 2011 Stormwater Revenue Refunding Bond:	\$295,444	\$0	\$0	\$0

2013 Stormwater Revenue Bond

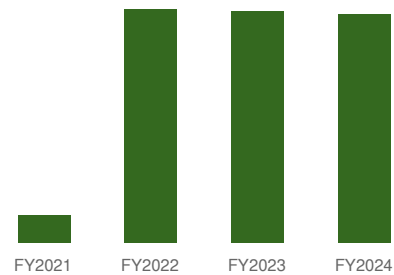
\$3,100,000 - series 2013 Stormwater Bond to acquire a new Public Works site.



	FY2021	FY2022	FY2023	FY2024
2013 Stormwater Revenue Bond	Actual	Actual	Projected	Budget
2013 Stormwater Revenue Bond	\$248,550	\$243,784	\$240,277	\$235,549
Total 2013 Stormwater Revenue Bond:	\$248,550	\$243,784	\$240,277	\$235,549

2020 Stormwater Revenue Bond

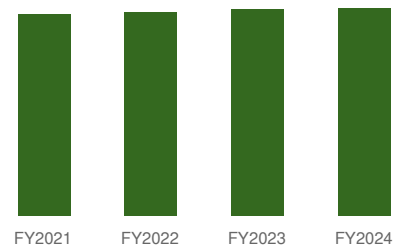
\$3,072,000 - series 2020 Revenue Bond for stormwater system improvements.



	FY2021	FY2022	FY2023	FY2024
2020 Stormwater Revenue Bond	Actual	Actual	Projected	Budget
2020 Stormwater Revenue Bond	\$30,775	\$253,571	\$251,159	\$247,858
Total 2020 Stormwater Revenue Bond:	\$30,775	\$253,571	\$251,159	\$247,858

2008 Sewer Revenue Bond

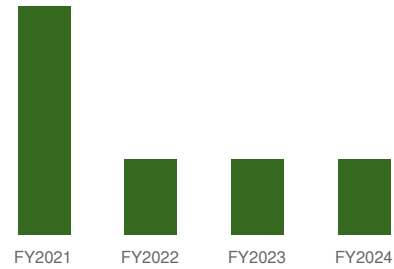
\$1,990,000 - series 2008 - used to finance wastewater system improvements in Basin G12D. Bonds are due in annual installments of \$55,000 to \$155,000 through April 2028.



	FY2021	FY2022	FY2023	FY2024
2008 Sewer Revenue Bond	Actual	Actual	Projected	Budget
2008 Sewer Revenue Bond	\$146,325	\$147,313	\$149,274	\$149,990
Total 2008 Sewer Revenue Bond:	\$146,325	\$147,313	\$149,274	\$149,990

2011 Sewer Revenue Refunding Bond

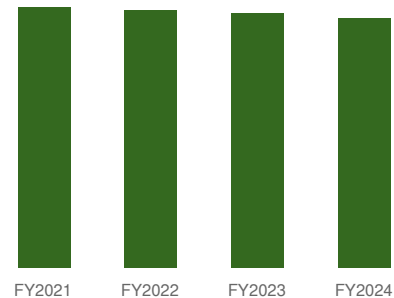
\$5,612,000 - series 2011 Sewer Bond to refund 1999 and 2002 Sewer Bonds.



	FY2021	FY2022	FY2023	FY2024
2011 Sewer Revenue Refunding Bond	Actual	Actual	Projected	Budget
2011 Sewer Revenue Refunding Bond	\$619,750	\$208,190	\$208,645	\$207,402
Total 2011 Sewer Revenue Refunding Bond:	\$619,750	\$208,190	\$208,645	\$207,402

2015 Sewer Revenue Bond

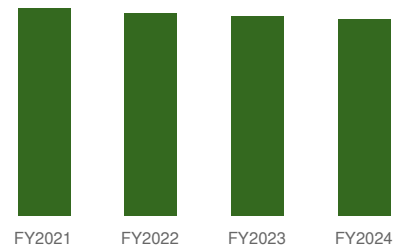
\$4,330,000 - series 2015 Sewer Bond for wastewater system improvements at various locations through the City.



	FY2021	FY2022	FY2023	FY2024
2015 Sewer Revenue Bond	Actual	Actual	Projected	Budget
2015 Sewer Revenue Bond	\$282,729	\$278,180	\$274,907	\$270,436
Total 2015 Sewer Revenue Bond:	\$282,729	\$278,180	\$274,907	\$270,436

2017 Sewer Revenue Bond

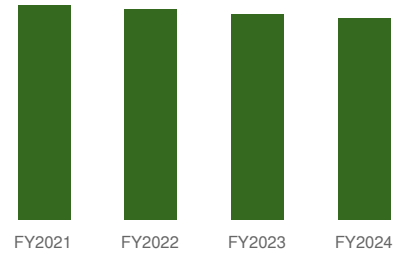
\$2,055,000 - series 2017 Revenue Bond for wastewater system improvements.



	FY2021	FY2022	FY2023	FY2024
2017 Sewer Revenue Bond	Actual	Actual	Projected	Budget
2017 Sewer Revenue Bond	\$150,251	\$147,357	\$145,289	\$142,453
Total 2017 Sewer Revenue Bond:	\$150,251	\$147,357	\$145,289	\$142,453

2018 Sewer Revenue Bond

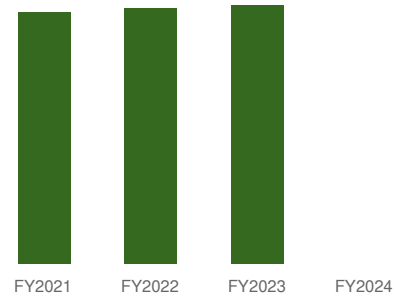
\$4,063,000 - series 2018 Revenue Bond for wastewater system improvements.



	FY2021	FY2022	FY2023	FY2024
2018 Sewer Revenue Bond	Actual	Actual	Projected	Budget
2018 Sewer Revenue Bond	\$310,348	\$304,199	\$298,816	\$292,828
Total 2018 Sewer Revenue Bond:	\$310,348	\$304,199	\$298,816	\$292,828

2009 Parking Limited Obligation Refunding Bond

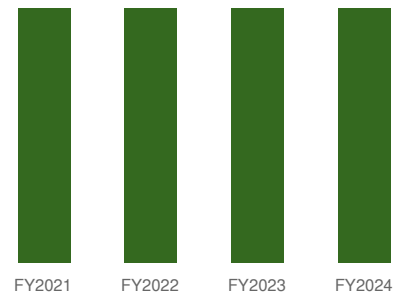
\$15,440,000 - series 2009 Limited Obligation Bond to refinance 2005A Parking Bonds. By design, principal will not be paid until completion of principal payments on the series 2005 B issue.



	FY2021	FY2022	FY2023	FY2024
2009 Parking Limited Obligation Refunding Bond	Actual	Actual	Projected	Budget
2009 Parking Limited Obligation Refunding Bond	\$2,718,671	\$2,771,038	\$2,809,538	\$0
Total 2009 Parking Limited Obligation Refunding Bond:	\$2,718,671	\$2,771,038	\$2,809,538	\$0

2015 Installment Purchase Revenue Bond

\$18,810,000 installment purchase revenue bond used to construct a parking garage.



	FY2021	FY2022	FY2023	FY2024
2015 Installment Purchase Revenue Bond	Actual	Actual	Projected	Budget
2015 Installment Purchase Revenue Bond	\$1,378,777	\$1,376,517	\$1,376,660	\$1,375,410
Total 2015 Installment Purchase Revenue Bond:	\$1,378,777	\$1,376,517	\$1,376,660	\$1,375,410

2016 Installment Purchase Revenue Bond

\$14,045,000 - series 2016 - used to finance the Public Works Facility, Equipment, Fire Station, and Verdae Blvd. Improvements.



	FY2021	FY2022	FY2023	FY2024
2016 Installment Purchase Revenue Bond	Actual	Actual	Projected	Budget
General Fund Portion	\$812,573	\$641,888	\$641,648	\$642,298
Solid Waste Portion	\$724,758	\$257,193	\$258,233	\$257,583
Total 2016 Installment Purchase Revenue Bond:	\$1,537,331	\$899,081	\$899,881	\$899,881

South Carolina Water Quality Revolving Fund Loan

\$1,881,773 - series 2012 SRF Loan to finance wastewater system improvements at Haynie-Sirrine and Faris Circle due in quarterly installments of \$19,914 to \$31,018 through July 2031.



	FY2021	FY2022	FY2023	FY2024
South Carolina Water Quality Revolving Fund Loan	Actual	Actual	Projected	Budget
South Carolina Water Quality Revolving Fund Loan	\$112,259	\$112,248	\$112,746	\$112,745
Total South Carolina Water Quality Revolving Fund Loan:	\$112,259	\$112,248	\$112,746	\$112,745

2021 Lease Purchase (Fire Apparatus)

\$1,102,000 - series 2021 lease purchase used to finance fire apparatus.

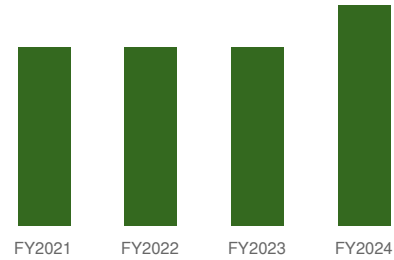


	FY2021	FY2022	FY2023	FY2024
2021 Lease Purchase (Fire Apparatus)	Actual	Actual	Projected	Budget
2021 Lease Purchase (Fire Apparatus)	\$0	\$225,208	\$225,514	\$225,661
Total 2021 Lease Purchase (Fire Apparatus):	\$0	\$225,208	\$225,514	\$225,661



2019 Lease Purchase (Solid Waste)

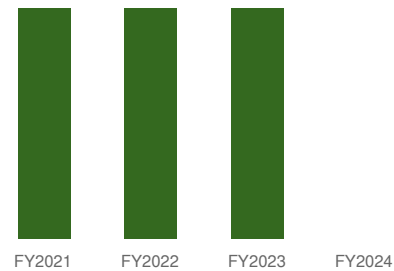
\$303,215 - series 2019 lease purchase used to finance solid waste vehicles.



	FY2021	FY2022	FY2023	FY2024
2019 Lease Purchase (Solid Waste)	Actual	Actual	Projected	Budget
2019 Lease Purchase (Solid Waste)	\$64,766	\$64,767	\$64,768	\$79,958
Total 2019 Lease Purchase (Solid Waste):	\$64,766	\$64,767	\$64,768	\$79,958

2018 Capital Lease (Solid Waste)

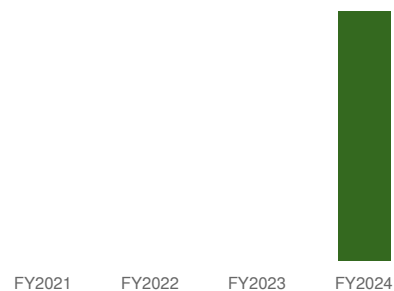
\$569,241 - series 2018 capital lease used to finance solid waste vehicles.



	FY2021	FY2022	FY2023	FY2024
2018 Capital Lease (Solid Waste)	Actual	Actual	Projected	Budget
2018 Capital Lease (Solid Waste)	\$124,538	\$124,537	\$124,538	\$0
Total 2018 Capital Lease (Solid Waste):	\$124,538	\$124,537	\$124,538	\$0

2023 Lease Purchase (Solid Waste)

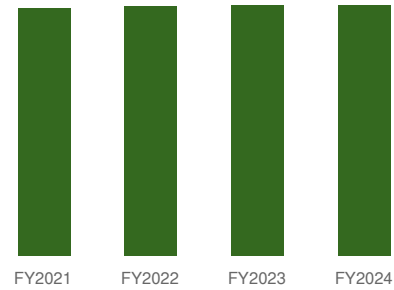
\$1,612,000 - series 2023 capital lease used to finance solid waste vehicles.



	FY2021	FY2022	FY2023	FY2024
2023 Lease Purchase (Solid Waste)	Actual	Actual	Projected	Budget
2023 Lease Purchase (Solid Waste)	\$0	\$0	\$0	\$270,295
Total 2023 Lease Purchase (Solid Waste):	\$0	\$0	\$0	\$270,295

2010 Qualified Energy Conservation Bond

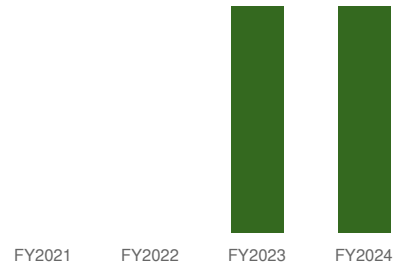
\$3,712,954 - series 2010 Qualified Energy Conservation Bonds used to finance energy-efficient improvements at City facilities.



	FY2021	FY2022	FY2023	FY2024
2010 Qualified Energy Conservation Bond	Actual	Actual	Projected	Budget
General Fund Portion	\$35,227	\$35,371	\$35,466	\$35,561
Zoo Fund Portion	\$6,402	\$6,441	\$6,485	\$6,502
Greenville Convention Center Portion	\$213,385	\$214,649	\$216,128	\$216,710
Parking Fund Portion	\$102,866	\$103,907	\$104,187	\$104,468
Total 2010 Qualified Energy Conservation Bond:	\$357,880	\$360,368	\$362,266	\$363,241

2022 IPRB (NIB & PSC)

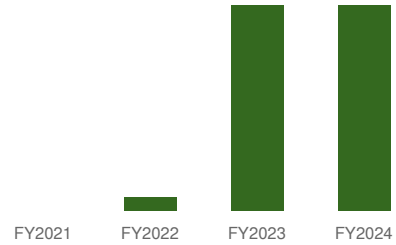
\$28,686,000 - series 2022 installment purchase revenue bond (IPRB) used to the NIB (Neighborhood Infrastructure Bond) for investment in Streets, Sidewalks, Parks and Recreation Centers \$19,124,000; and \$9,562,000 for the Public Safety Campus (PSC).



	FY2021	FY2022	FY2023	FY2024
2022 IPRB (NIB & PSC)	Actual	Actual	Projected	Budget
2022 IPRB (NIB & PSC)	\$0	\$0	\$3,289,400	\$3,289,787
Total 2022 IPRB (NIB & PSC):	\$0	\$0	\$3,289,400	\$3,289,787

2022 Sewer Revenue Bond

\$7,695,000 - series 2022 revenue bond used to finance wastewater system improvements..



	FY2021	FY2022	FY2023	FY2024
2022 Sewer Revenue Bond	Actual	Actual	Projected	Budget
2022 Sewer Revenue Bond	\$0	\$44,115	\$596,722	\$597,473
Total 2022 Sewer Revenue Bond:	\$0	\$44,115	\$596,722	\$597,473

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FINANCIAL POLICIES



Financial Policies

Please note: Financial policies are reviewed on an annual basis to ensure ongoing relevance, and updated if needed.

OMB 8: BUDGET AND ADMINISTRATION POLICY AND PROCEDURES

Policy

I. Purpose.

The purpose of this policy is to assign responsibility and define the procedures for planning and administration of the City of Greenville's Operating and Capital Budgets, as well as debt management and oversight of economic development incentives, responsibility for which has been assigned to the Office of Management and Budget (OMB).

II. Operating Budget.

The annual operating budget is the vehicle through which City Council authorizes City government to fund operations during a specific fiscal year for specific purposes and which establishes the economic resources that are required to support these activities. The budget is a fiscal, planning, and policy document, reflecting the allocation of limited revenues among diverse uses.

III. Capital Budget.

The capital budget includes major capital requirements, culminating in the adoption of a multi-year Capital Improvement Program (CIP). These types of capital investments usually focus on the construction, development, and acquisition of major facilities and may rely on long-term debt instruments for financing. General Fund revenue, user fees, and other streams of revenue are typical sources of revenue allocated to the retirement of long-term debt.

IV. Responsiveness to Council Areas of Focus.

Projects, programs, and services included within the operating and capital budgets must be responsive to the areas of focus identified by the City Council using various processes, with the assistance and advice of the City Manager and staff.

Procedures

I. Revenues

A. The City will strive to maintain a diversified and stable revenue stream to minimize the impact of short-term fluctuations in any one revenue source.

B. The City will annually prepare a revenue manual detailing each major revenue, its historical collections, the statutory authority creating the revenue, the rate schedule, and the basis of estimate.

C. The City will establish and maintain a process for annually reviewing and analyzing each major revenue source to ensure that receipts are maximized.

D. Whenever possible, revenue sources will be designed or modified to allow collections to keep pace with the cost of providing the service.

E. The City will maintain effective collection systems and aggressive enforcement strategies to maximize revenues from available sources.

II. Expenditures

A. Essential City services and programs designed to carry out primary Council Areas of Focus will receive priority funding.

B. The City will balance current year expenditures with current year revenues.

C. The City will continue to support a scheduled level of maintenance and replacement of its infrastructure, including streets, sewers, stormwater, and sidewalks. Such replacement is to be made according to a designated schedule and funding availability.

D. The City will strive to support investments that reduce future operating costs.

E. The City's annual operating budget provides funding for recurring services with recurring revenues. While the operating budget does include funding for certain capital expenditures, the nature of such capital requires that they be planned for and replaced on a recurring basis (example: vehicles).

III. Five-Year Forecast

A. On an annual basis, OMB will prepare a five-year financial forecast to City Council on the financial health of all major funds. The forecast will assess the financial implications of current and proposed policies, programs, and assumptions. The forecast will include potential alternatives to improving the long-term financial health of the City.

IV. Strategic Planning

A. Annually, in advance of preparing the Operating and Capital Budgets, the City Manager will engage the City Council in discussions of issues facing the City to determine areas of focus that the City Council would like to address with appropriate action. Possible actions could consist of appropriations, development or redevelopment priorities, specific initiatives, policy development, and/or directed research needed to fuel further discussion.



- B. The areas of focus identified in Council discussions will be documented in a Strategic Plan adopted by Council.
- C. Through preparation and discussion of the City's operating and capital budgets, the City Manager, OMB and department heads will make recommendations for actions needed to address the Strategic Plan.

V. Performance Measures

- A. A key responsibility of the City government is to develop and manage services, programs, and resources as efficiently and effectively as possible, and to communicate the results of these efforts to the public.
- B. OMB, working with departments, will develop performance measures for incorporation into Council discussions of Strategic Planning. Performance measures will:
 - 1. Be based on progress towards a goal or area of focus identified by City Council.
 - 2. Emphasize desired outcomes resulting from City services and regulation.
 - 3. Provide for comparisons over time to facilitate exploration of continuous improvement.
 - 4. Be reliable, verifiable, and understandable.
 - 5. Be reported at least annually, both internally and externally.
 - 6. Be monitored and used in decision-making processes.
 - 7. Be limited to a manageable number of meaningful measures that can be used to track achievements, impacts, and outcomes of key projects or services.

VI. Operating Budget Process

- A. OMB will develop and promulgate procedures and a schedule for development of a proposed operating budget, which must be submitted to City Council by May 1 of each fiscal year.
- B. City Council must approve the budget by July 1 each year, prior to any expenditure being made in the new fiscal year.

VII. Operating Budget Administration

A. Departmental Accountability

- 1. Budget accountability rests primarily with the operating departments of the City. In accomplishing the programs and objectives for which the budget was authorized, department heads ensure that their respective budgets stay within the prescribed funding levels.
- 2. For each assigned account, the department must stay within budget by each major expense category of personnel, operating, and capital. Within each of these three categories, the department may exceed the available balance in an element/object code if the department head ensures that a sufficient balance exists in another element/object code within the same expenditure category. Departments are not authorized to use salary savings to purchase unbudgeted items or to cover overruns in operating/capital expenditures, without approval by the OMB Director.
- 3. Budget transfers within the same department or fund are used during the fiscal year as City priorities develop and change and to accurately reflect a department's expenditure needs between divisions and bureaus. Budget transfers between accounts within the same division must be approved by the Budget Administrator. Budget transfers between divisions must be authorized by the OMB Director. Budget transfers between departments must be authorized by the City Manager.

B. OMB supports budget accountability by:

- 1. Providing accurate, detailed regular expenditure reports to departments/divisions.
- 2. Ensuring that purchases are allowable and appropriate and are charged to the proper account code.
- 3. Auditing expenditures on a regular basis and advising departments of any current or pending expenditure overrun of a significant amount; at any time during the fiscal year.
- 4. Reporting to the City Manager significant budget issues that emerge as a result of auditing or significant budget variances that cannot be reconciled with the agency responsible for incurring the variance.

C. Supplemental Appropriations (Budget Amendments)

- 1. Due to changing scope or external factors that are beyond the control of City departments, cost increases may occur after Council adopts the operating budget.
- 2. After determining that there are insufficient funds within a department's budget to finance an activity or acquisition, the department head, after consultation with OMB and the City Manager, will develop a Request for Council Action proposing a supplemental appropriation and will forward the Request to OMB for review. After review, OMB will forward OMB's recommendation to the City Manager and will inform the requesting department head of any adverse recommendation from OMB. If the City Manager approves the proposal, the City Manager will place the Request on a future Council Meeting agenda for consideration.

VIII. Fund Balance.

- A. Pursuant to City Ordinance, City Council will set aside in a designated reserve 20% of the next year's General Fund appropriations.
- B. The OMB Director shall prepare the necessary reports and documents to document the degree of compliance with this fund balance policy.



C. It is the City Council's longer-term goal to increase the designated reserve to 25% of the next year's General Fund appropriations.

IX. Capital Improvement Program (CIP) Process.

A. OMB will annually develop and promulgate procedures and a schedule for development of a proposed CIP, to be submitted to City Council 120 days prior to the start of each fiscal year.

B. Pursuant to City Ordinance, a copy of the CIP shall be presented to the Planning Commission. The Planning Commission shall review the CIP and make a determination that the CIP is in conformance with the Comprehensive Plan. This shall be done 105 days prior to the start of each fiscal year.

C. Pursuant to City Ordinance, City Council is required to have first reading of the CIP and Capital Budget by 75 days prior to the start each fiscal year to allow sufficient time for OMB to incorporate debt service and other operating expenses into the annual operating budget. The CIP and the annual operating budget shall have second reading concurrently.

D. The impact of the CIP on the annual operating budget is reflected in:

1. Debt service payments on any general obligation, or revenue bonds that may be issued to finance capital improvements.

2. Staffing and other operating expenses that may be required once a capital facility is completed.

E. CIP Development

1. Capital investments included in the CIP are generally defined as having a useful life of greater than five years and whose cost exceeds \$100,000.

2. The City establishes an appropriate mix of bonded debt and pay-as-you-go financing in the funding of capital projects.

3. Projects included in the CIP must be consistent with the City's Strategic Plan.

4. Facilities whose construction or acquisition results in new or substantially increased operating costs are considered only after an assessment indicates a clear need for the project and that recurring resources for funding the increased operating costs are available. All projects submitted to Council for approval shall include a fiscal impact analysis, including the projected annual operating costs (if any).

5. The following criteria are used to evaluate the relative priority of a proposed project:

a. Mitigates risk to public health or safety.

b. Improves deteriorated infrastructure.

c. Replaces existing infrastructure systematically.

d. Improves operational efficiency.

e. Coordinates with other projects or requirements.

f. Provides equitable services and facilities.

g. Protects and conserves resources.

h. Provides new or substantially improved facilities.

i. Promotes economic development.

F. All proposals for the expenditure of capital funds are formulated and presented to Council within the framework of a CIP. Except in circumstances of an extraordinary opportunity or emergency, appropriations of capital funds will not be considered outside the CIP process.

G. OMB will prepare a regular status report on active projects approved in the CIP.

X. Capital Improvement Program (CIP) Administration

A. Project Manager Accountability

1. Each project shall have a designated project manager who will be responsible for all aspects of project management and financial control.

2. Capital budget accountability rests primarily with the assigned project manager. In accomplishing the project for which the budget was authorized, project managers ensure that their respective budgets stay within the prescribed funding levels.

3. For each assigned project, the project manager must stay within budget allotted through the appropriation ordinance.

4. Budget transfers within a project are used to accurately reflect a project's expenditures across line items. These transfers must be approved by the Budget Administrator. Budget transfers between projects of the same functional category are permitted under the current appropriation ordinance. Budget transfers between similar projects must be authorized by the OMB Director and the City Manager.

B. OMB supports budget accountability by:

1. Providing accurate, detailed regular expenditure reports to project managers.

2. Ensuring that purchases are allowable and appropriate and are charged to the proper account code.

3. Auditing expenditures on a regular basis and advising project managers of any current or pending expenditure overrun of a significant amount; at any time during the fiscal year.

4. Reporting to the City Manager significant capital budget issues that emerge as a result of auditing or significant budget variances that cannot be reconciled with the agency responsible for incurring the variance.

C. Supplemental Appropriations (Budget Amendments)

1. Due to changing project scope or external factors that are beyond the control of City departments, cost increases may occur after Council adopts the CIP.

2. After determining that there are insufficient funds within a project's budget to finance an activity or acquisition, the project manager, after consultation with OMB and the City Manager, will develop a Request for Council Action proposing a supplemental appropriation and will forward the Request to OMB for review. After review, OMB will forward OMB's recommendation to the City Manager and will inform the requesting department head of any adverse recommendation from OMB. If the City Manager approves the proposal, the City Manager will place the Request on a future Council Meeting agenda for consideration.

D. Project Close-Out

1. Project managers must complete projects in a timely manner. Retainage and warranty issues must be resolved shortly after a project is complete.
2. Project managers will notify OMB upon completion that the project is ready for close-out.
 - a. If the project is under-budget, OMB retains authority to determine where unspent balances shall be directed.
 - b. If the project is over-budget, the project manager, in conjunction with OMB, will determine the appropriate course of action to resolve the project deficit.
3. OMB will prepare all necessary accounting adjustments needed to close out a project.

OMB 15: DEBT MANAGEMENT POLICY AND PROCEDURES

Policy

I. Purpose.

The purpose of this policy is to establish policies and procedures for the effective management of the City's debt. Judicious use of debt helps facilitate the City's strategic goals, while protecting the City's long-term financial interests.

II. Short-Term Debt Defined.

For the purposes of this policy, short-term debt is defined as debt obligations with a payment term of five years or less used to manage cash flow in anticipation of revenue or to finance capital equipment with a useful life of five years or less. This includes debt instruments including, but not limited to, revenue/tax anticipation notes and short-term lease purchase agreements.

III. Long-Term Debt Defined.

For the purposes of this policy, long-term debt is defined as debt obligations with a payment term longer than five years used to finance capital improvements. This includes debt instruments including, but not limited to, general obligation bonds, revenue bonds, tax increment bonds, certificates of participation, and other long-term lease purchase agreements. Long-term debt is issued as a means of allocating the expense of capital projects' use to those actually benefitting from them, over the useful life of the project. The City will issue debt to provide financial support to capital facility needs. The debt will be issued in a way that helps ensure the long-term fiscal health of the City. Long-term debt financing will not be used to support current operating expenditures or deficits.

IV. Types of Short-Term Debt.

Upon approval of the City Council, the City is authorized to issue the following forms of short-term debt:

A. Revenue/Tax Anticipation Notes.

Revenue/tax anticipation notes are short-term instruments with a payment term of less than one year and are used to provide liquidity due to the irregular timing of City revenues.

1. As a matter of practice, the City shall not issue a revenue/tax anticipation note except in situations of emergency or when a large and unforeseen expenditure has been incurred.

B. Short-Term Lease Purchase Agreements.

Short-term lease purchase agreements are debt instruments with a payment term of five years or less and are used to finance capital equipment with useful life of five years or less. Short-term lease purchase agreements are authorized and appropriated through the City's annual operating budget.

1. The City may finance equipment with substantial value and irregular replacement schedules. This is generally defined as equipment with a value exceeding \$100,000, such as fire apparatus.

V. Types of Long-Term Debt.

Upon approval of the City Council, the City is authorized to issue the following forms of long-term debt:

A. General Obligation Bonds.

General obligation bonds are backed by the full faith and credit of the City of Greenville and shall be used to support governmental-purpose facilities and improvements.

1. General obligation bonds are subject to the State Constitutional debt limit of eight percent of assessed taxable value of the locality. At no time shall the City's bonded indebtedness backed by the full faith and credit of the City exceed this limit without a referendum approving the additional general obligation bonds above such limit.

2. Annual general obligation debt service payments shall not exceed 20 percent of the General Fund's budgeted expenditures.

3. General obligation debt will not be used to support enterprise activities when a revenue bond is feasible, except when extraordinary market conditions provide compelling cost savings and revenues from enterprise activities are sufficient to reimburse the General Fund for payment of principal and interest on the associated bonds.

B. Revenue Bonds.

Revenue bonds are backed by a pledge of specific revenues such as sewer fees, stormwater fees, parking fees, hospitality taxes, local accommodations taxes, etc.

1. The City shall utilize revenue bonds when practicable for all user-fee supported activities.

2. The City shall utilize revenue bonds for restricted revenues including, but not limited to hospitality taxes and accommodations taxes, as permitted under state law.

3. The City shall prepare its revenue and expenditure budgets in a manner that allows the City to meet all required covenants.

C. Tax Increment Bonds.

Tax increment bonds are revenue bonds backed by the incremental increase in ad valorem property value in a defined tax increment district.

1. The amount of debt allowed is defined in the redevelopment plan for each tax increment district as approved by the affected taxing districts. The City shall not exceed the debt allowed in the redevelopment plan.

D. Certificates of Participation and Long-Term Lease Purchase Agreements.

Certificates of participation and other long-term lease agreements are debt instruments backed by the facility or equipment purchased with a term exceeding five years. Due to the higher interest rate carried on these instruments, lease-purchase issuances exceeding five years in duration are limited to the following situations:

1. When state law does not permit the issuance of a revenue bond against a specific revenue.
2. For the purchase of capital equipment and other facility improvements supported by a contractor-guaranteed savings on utility use.
3. When it is determined that it will be more beneficial, either economically or from a policy perspective after the useful life of the project, the terms and conditions of the lease, the direct impact on bond capacity, and budget flexibility have been evaluated.

Procedures

I. Five-Year Forecast.

Prior to proposing any debt issuance, OMB will prepare a five-year financial forecast on the impact that debt issuance has on affected funds. The forecast shall evaluate the impact any debt issuance has on projected fund balance, and on existing and proposed debt obligations. It will also consider debt service maturities, repayment structure, and the City's "pay-as-you-go" strategy.

The forecast shall also be used to present policy alternatives to City Council to mitigate potential situations where projections indicate fund balance dropping below target levels or in violation of debt covenants.

II. Capital Improvement Program.

Long-term debt originates from the adoption of a Capital Improvement Program which identifies capital project needs, funding sources, and the debt instrument(s) required to finance the plan. The ordinance approving the Capital Improvement Program shall include language authorizing the debt issuances contained therein.

III. Method of Sale.

State law requires that all general obligation bonds larger than \$1,500,000 or maturing longer than 10 years be sold through a competitive sale. All other debt instruments may be sold either through a competitive sale or through a negotiated sale in light of financial market, transaction-specific, and issuer-related conditions. If City staff and its financial advisor determine that a competitive sale would not result in the best outcome for the City, then a negotiated sale, private placement, or other method may be chosen.

IV. Debt Structure.

The City shall structure debt in a manner that protects the City's long-term financial interests and produces the most cost effective financing.

A. Debt Security.

Debt shall be issued with the necessary level of security to assure investors that the City shall repay its debt in a timely and complete manner.

1. The City shall purchase credit enhancement either through bond insurance or a letter of credit only in situations where the true interest cost of the enhanced debt is lower than the true interest cost of comparable unenhanced credit offerings.

B. Fixed Rate and Variable Rate Debt.

As a matter of practice, fixed rate debt is preferred to provide budget certainty and to protect against short term interest rate increases. Variable rate debt will be considered to provide flexibility in managing the City's debt portfolio and in certain circumstances to lower the City's overall debt service requirements.

1. Derivative instruments should generally be considered, depending on the particular circumstances, primarily in situations where they are designed with the aim of providing anticipated economic or other benefits to the City taking into account the applicable risks. Derivative instruments should be entered only after review of their general terms and risks with the City Council, the City Manager, and OMB.

C. Maturity Schedule.

The City shall design a maturity schedule that matches useful life of the item financed with the term of the bond. The bond term shall not exceed the useable life of the facility or project being financed. The City may elect to use term bonds, serial bonds, or a combination to improve marketability of the issue and to provide the lowest possible borrowing cost to the City.

D. Premiums and Discounts.

If it is demonstrable that structuring the bond with a premium or discount provides the City with a lower true interest cost, the City shall be allowed issue a bond with a premium or discount.

1. The City shall not issue zero coupon or capital appreciation bonds unless market conditions provide a compelling cost savings versus more traditional structures.

E. Redemption Provisions.



Debt issued by the City shall include an optional redemption provision in order to provide the ability to achieve interest cost savings, remove or change burdensome covenants, or to restructure debt service payments. The City shall select the earliest possible redemption date at the lowest possible penalty as allowed by the market.

1. The effectiveness of an advance refunding will be determined by the achievement of a minimum net present value savings.

V. Debt Administration.

Debt issuances will be timed to coincide as best as possible with the acquisition and construction schedules associated with the project or item being financed. OMB shall review expenditures monthly and make regular draws to maximize cash flow.

A. Arbitrage and Yield Restriction Requirements.

OMB will monitor the arbitrage requirements of Section 148 of the Internal Revenue Code of 1986, as amended (the "Code"), and related IRS Regulations in regard to all of its federally tax-exempt obligations as well as for any of its obligations which receive a federal subsidy or federal tax credit pursuant to Section 54A of the Code. To this end, the City currently retains the services of a firm that specializes in arbitrage rebate calculations to annually review all of the obligations issued by the City to calculate any potential arbitrage liability related to such obligations to ensure compliance with Sections 148 and 54A of the Code.

B. Qualified Energy Conservation Bonds.

OMB will monitor the expenditure of available project proceeds of its qualified energy conservation bonds (QECB) in order to ensure compliance with the spend-down requirements of Section 54A of the Code. Accordingly, on the third anniversary date of the closing of any QECB issued by the City, the Director of the OMB will make a determination as to whether all available project proceeds have been spent for that particular QECB. If there remains unspent available project proceeds on such third anniversary date, then the OMB Director will take the necessary steps to use such unspent available project proceeds to redeem all or a portion of the outstanding QECB within ninety (90) days after the end of such expenditure period. For any QECB issued by the City, the City will file or cause to be filed for each interest payment date a Form 8038-CP with the Internal Revenue Service approximately 45 to 90 days prior to each such interest payment due date.

VI. Disclosure

A. Rating Agencies

The City shall maintain an ongoing relationship with each rating agency. The City shall provide regular updates regarding ongoing financial matters and projected financial plans.

B. SEC Requirements

The City shall provide all necessary documents required by bond documents including copies of the comprehensive annual financial report and the annual operating budget. This will be filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("EMMA") system. The City shall immediately disclose any material events to EMMA that could negatively impact buyers of City bonds on the secondary resale market.

VII. Bond Covenants and Laws

The City shall comply with all covenants and requirements of bond ordinances, and with state and federal laws authorizing the issuance and administration of debt obligations.

VIII. Disclaimer

This debt management policy outlines various policy guidelines with respect to financing obligations entered or proposed to be entered by the City. This debt management policy should in no event, however, be construed as limiting or otherwise affecting the validity or effectiveness of any authority granted, delegated, or otherwise set forth in any ordinance or resolution of the City. In no case shall any person or entity (including without limitation the City or its elected officials, employees, agents, bondholders, borrowers or any other person or entity) have any basis to assert that any financing obligation should be deemed invalid, ineffective, limited or otherwise affected due to noncompliance or any other matter with respect to this debt management policy. Compliance of any ordinance or resolution or financing obligation with all aspects of this debt management policy shall, in all cases, be deemed conclusively presumed (and legal counsel to the City shall be entitled to conclusively rely thereon) upon the adoption of any such ordinance or resolution or the entering into of any such financing obligation or related agreement, respectively, and in the event of any conflict between the ultimate procedures actually undertaken, findings actually made and agreements actually entered into, on the one hand, and any part of this debt management policy, on the other hand, then the ultimate actual ordinance or resolution, findings and financing documents shall nonetheless be deemed in satisfaction hereof in all respects such that this debt management policy shall in no manner operate to limit any such ordinance or resolution, findings and financing documents or the effectiveness, validity and enforceability thereof.

In the event of any conflict between an ordinance or resolution or the documentation effectuating a financing obligation and this debt management policy, the terms and conditions of the ordinance or resolution or such documentation, as applicable shall control. Except for such rights for conclusive presumption set forth in the preceding paragraph, there shall be deemed no third party beneficiaries of this debt management policy.

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APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrual Accounting: A basis of accounting in which revenues are recognized when earned, and expenses when incurred.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ADA: The Americans with Disabilities Act. The Act became law in 1990 and prohibits discrimination against individuals with disabilities in all areas of public life, including jobs, transportation and all public and private places that are open to the public.

Aid-to-Subdivisions: Historically, a collection of local taxes collected by the State and reallocated to counties and municipalities. The mechanics have been replaced by the Local Government Fund (LGF) appropriation, but the revenue is still recognized under the same name.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Annual Report: Comprehensive Annual Financial Report. A set of financial statements comprising the financial report of a state, municipal or other government entity that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB).

Appropriation: A legal authorization made by City Council to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by the County Assessor as the basis for levying taxes.

Assessment Ratio: A percentage which is multiplied by the appraised market value of a property to determine assessed value.

Assets: Resources with present service capacity that the government presently controls.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balanced Budget: Current revenues plus fund balance appropriated equals or exceeds approved expenditures.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.



BCEGS: The Building Code Effectiveness Grading Schedule assesses the building codes in effect in a particular community and how the community enforces its building codes, with special emphasis on mitigation of losses from natural hazards.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Capital Improvement Program (CIP): A schedule of capital expenditures to be incurred over a multi-year period of time and the proposed means of financing them.

Capital Improvement Project: An item whose construction or other acquisition present a physical improvement to the community and adds to the total physical worth of the City. The improvement should have a useful life of not less than 10 years and normally will exceed \$100,000 in total cost.

Capital Outlay: In the operating budget, refers to any item with an expected useful life of greater than 3 years and an estimated unit cost of \$5,000 or more.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.



Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

CBD: Central Business District

CDBG: Community Development Block Grant. A program of the U.S. Department of Housing and Urban Development that provides annual grants to states and local governments for the purpose of promoting greater community development.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours and working conditions.

Comprehensive Annual Financial Report: A set of financial statements comprising the financial report of a state, municipal or other government entity that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB).

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

COVID-19: Coronavirus disease 2019. The World Health Organization official name for the disease that caused the 2019 novel coronavirus outbreak, first identified in Wuhan China. The disease caused a global health emergency in January 2020 and is ongoing as of June 2020.

CPI: Consumer Price Index. An average measure of change in price levels over time using a predetermined market basket of consumer goods and services as a basis. The index is widely used as a measure of inflation.

CVB: Convention and Visitors Bureau has been rebranded VisitGreenvilleSC. A city specific organization responsible for marketing the city as a travel and meeting destination.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

DECA: Department of Events and Cultural Affairs.

Depreciation: A non-cash expense, via an accounting entry, that reduces the value of an asset over time.

DHEC: The Department of Health and Environmental Control is a state agency in South Carolina responsible for the protection of the public's health and environment.

DOT: The Department of Transportation (also known as SCDOT) is a South Carolina government agency at state and federal levels responsible for promoting safe and efficient transportation through the administration of mass transit services and the construction and maintenance of roads and bridges.

DIF: The Downtown Infrastructure Fund is the former Central Business District Tax Increment Fund.



Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fiscal Year (FY): A designated 12-month period beginning July 01st and ending June 30th.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

FOIA: The Freedom of Information Act. Since 1967, the Freedom of Information Act has provided the public the right to request access to records from any federal agency.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Full-Time Position (FT): A regular, full-time employee whose normal work schedule is 40 hours per week, or greater. Regulars employees are eligible to participate in the benefits plan and leave programs offered by the City.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.



Fund Balance: The excess of an entity's assets over its liabilities, which may include reserves and designations.

GAAP: Generally Accepted Accounting Practices. A set of accounting guidelines that establish a standardized procedure for recording accounting information and preparing financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

GCC: The Greenville Convention Center, formerly the TD Convention Center, is the City's only convention center.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

GFOA: Government Finance Officers Association. A non-profit organization comprised of government finance officers dedicated to helping governments maintain high financial standards.

GIS: Geographic Information Systems. A software system that analyzes and interprets geographically-oriented data in a manner in which relationships and patterns are easily identified.

GO Bond: A General Obligation Bond is a municipal bond issued by a state or local government that is secured by the full faith and credit of the issuer.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Governmental Fund: Funds generally used to account for tax-supported activities, including: the General Fund, special revenue fund, tax increment fund, and the Capital Projects fund.

GTA: Greenville Transit Authority.

HOME Program: The largest federal block grant to state and local government designed exclusively to create affordable housing for low-income households.

HOPWA Program: Housing Opportunities for Persons with Aids. This program allows funds to be used to assist in all forms of housing and supporting services to prevent homelessness in persons with aids.

HR: Human Resources Department.

HUD: The Federal Department of Housing and Urban Development. A Cabinet Department created to support community growth through affordable housing and consumer protection.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Service Fund: A fund used to report any activity that provides goods or services to other funds, department or agencies of the primary government on a cost reimbursement basis.



Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

IPRB: Installment Purchase Revenue Bond

ISO: Insurance Services Office. The ISO provides information including premiums, claims and loss data used in calculating insurance policy prices.

Liability: A financial obligation that results in the sacrifice of monetary resources for which the government has little or no discretion to avoid.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Local Government Fund: A State appropriation statutorily based on 4.5% of the State's General Fund revenue from the previous year. County governments receive 8.278% of the LGF and municipal governments receive 16.722%, which represents the percentage of Aid-to-Subdivisions distributed between county and municipal governments in 1990.

Major Fund: As used in "OMB 8: Budget Administration Policy and Procedures", Major Funds is defined as those funds for which OMB prepares a multi-year financial forecast, which currently includes the following funds: General, Stormwater, Wastewater, Hospitality Tax, Sunday Alcohol Permits, State Accommodations Tax, Local Accommodations Tax, Utility Undergrounding, Events Management, Transit, Parking, Solid Waste, Greenville Convention Center and Greenville Zoo. Note that the definition, as used in OMB 8, is not the same as the GASB definition of Major Funds.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Mill: A unit of value calculated at one dollar per one through dollars of assessed value.

Millage: A term used to describe the rate of taxes levied.

Modified Accrual Accounting: A basis of account in which revenues are recognized when they become measurable and available as net assets, and expenditures are recognized when the related fund liability is incurred. Modified accrual accounting is recommended as the standard for most governmental funds.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Municipal Association of South Carolina (MASC): A membership association of municipal governments that offers the services, programs and tools to provide municipal officials the knowledge and experience for enabling the most efficient and effective operation of their municipalities in the complex world of municipal government.

Net Assets: Assets less liabilities equals net assets.

NFPA: National Fire Protection Association. A global, self-funded nonprofit organization devoted to fire safety, the NFPA delivers information and knowledge on more than 300 consensus codes and standards, research, training, education, outreach and advocacy.

NIB: Neighborhood Infrastructure Bond

Note: A short-term loan, typically with a maturity date of a year or less.

NSTEP: The New Sidewalk Targeted Expansion Program is the City's ongoing capital program for constructing new sidewalks within city limits.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

OMB: The Office of Management and Budget, a department of the City of Greenville, provides annual report concerning transparency, budget, key financial indicators and more.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Expense: General category of expense that includes fixed costs (e.g., insurance and utilities) and non-fixed costs (e.g., materials and contractual services) of a recurring nature.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

PEBA: South Carolina Public Employee Benefit Authority, manages retirement plans for S.C. public workforce by serving as the fiduciary stewards of the contributions and disbursements of the pension trust funds.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Permanent Part-Time Position (PT): A permanent part-time employee is one who regularly and consistently works less than a full-time schedule (40 hours per week). Permanent part-time employees who annually work an average of 1040 hours, or more, per year are eligible to participate in the medical and dental benefits plan and leave programs offered by the City.

Personnel Service: Category of expense that includes full time and part-time salaries, overtime, supplemental pay and fringe pay.

PORS: Police Officers Retirement System. A defined retirement plan administered by South Carolina Public Employee Benefit Authority (PEBA) Retirement Benefits.

PSC: Public Safety Campus

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Fund: A fund used to account for activities that involve business-like transactions either within the government or outside of it.

Purchased Services: The cost of services that are provided by a vendor.

QECB: Qualified Energy Conservation Bond. Federally subsidized debt instruments that enable state, tribal, and local government issuers to borrow money to fund a range of qualified energy conservation projects.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.



Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

ReWa: Renewable Water Resources, formerly the West Carolina Regional Sewer Authority, is a special purpose district responsible for wastewater treatment with Greenville County.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for a specific purpose.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

TD: Refers to TD Bank, N.A., a national bank based in Cherry Hill, New Jersey which currently owns the naming rights to the City-owned convention center.

TDCC: The TD Convention Center, now named Greenville Convention Center, is the city's only convention center. Reference GCC.

TIF: Tax Increment Fund. A fund used to account for the repayment of principal and interest on bonds issued for redevelopment projects and to pay for redevelopment project costs as described in the City's adopted redevelopment plan.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be

taxes receivable and uncollected. (See Free Cash)

UP: Unity Park – a large regional park in the City of Greenville

User Fee: An assessed fee for direct receipt of a public service by the party benefiting from the service.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Variance: The difference between a budgeted or planned revenue/expenditure and the actual amount realized/incurred.

VisitGreenvilleSC (VGSC): Formerly the Convention and Visitors Bureau (CVB), VisitGreenvilleSC is a city-specific organization charged with marketing the city as a travel and meeting destination.