



# County of Greenville

"... At Your Service"

Joseph M. Kernell  
County Administrator  
Phone: (864) 467-7105  
[www.greenvillecounty.org](http://www.greenvillecounty.org)

May 15, 2007

Dear Chairman Kirven and Members of County Council:

It is my pleasure to present to you the proposed Fiscal Year 2008 and Fiscal Year 2009 biennium budget for Greenville County. This document provides the financial framework for the programs and services which Greenville County government will be undertaking over the next two years. The budget provides the resources needed to ensure the delivery of governmental services in a fiscally responsible manner. In addition, the proposed budget provides for additional public safety personnel in both FY2008 and FY2009 to meet the increased service demands of our growing community without increasing taxes. This proposed budget is a continuation of the financially sound practices Greenville County government has established and embraced.

## BUDGET PROCESS

The two-year budget process will be similar to the process in prior years. Budget workshops are proposed to review the budget with County Council. The proposed dates are May 22 and May 29, 2007. In order to comply with section 4-9-140 of the State Code, a staggered ordinance adoption process will be followed. As in previous years, the budget ordinances will be reviewed concurrently. First reading is scheduled for May 15, 2007 and second reading for June 5, 2007. The public hearing for both budget ordinances is scheduled for June 19, 2007. The third reading for the fiscal year 2008 budget is scheduled for June 19, 2007. The third reading for the fiscal year 2009 budget is scheduled for July 17, 2007.

## HIGHLIGHTS

- No Tax Increase
- Maintains AAA bond rating
- Increased Public Safety Personnel
- Public Works Improvements
- Maintains Adequate Contingency Reserves
- Provides Adequate Compensation and Benefits Package

## BUDGET IN BRIEF

Greenville County's biennium budget for FY2008 and FY2009 totals \$370,130,745. The FY2008 budget totals \$185,296,415, which is 12.12% greater than the current FY2007 budget of \$165,270,100. The FY2009 budget totals \$184,834,330, which is a 0.25% decrease from FY2008. The following chart provides an overview of the County's overall biennium budget for Fiscal Years 2008 and 2009 with comparison to the last biennium budget. The County's total budget includes the General Fund, selected Special Revenue Funds, Debt Service, and Enterprise Funds.

FUNDS	ADOPTED BUDGET FY2006	AMENDED BUDGET FY2007	PROPOSED BUDGET FY2008	PROPOSED BUDGET FY2009
GENERAL FUND	\$ 108,380,153	\$ 114,402,751	\$ 120,232,737	\$ 124,495,244
SPECIAL REVENUE	\$ 19,609,021	\$ 19,687,883	\$ 26,246,751	\$ 26,404,815
DEBT SERVICE	\$ 14,426,156	\$ 15,579,463	\$ 18,717,961	\$ 15,917,107
ENTERPRISE	\$ 24,038,461	\$ 15,600,003	\$ 20,098,966	\$ 18,017,164
<b>TOTAL BUDGET</b>	<b>\$ 166,453,791</b>	<b>\$ 165,270,100</b>	<b>\$ 185,296,415</b>	<b>\$ 184,834,330</b>
Percent Change			12.12%	-0.25%

The General Fund operating and capital budget for the two-year period of FY2008 and FY2009 totals \$244,727,981. The General Fund operating budget for FY2008 (including salaries, operating, contractual and capital line items) totals \$120,232,737. This represents an increase of \$5,829,986 or 5.10% from the FY2007 amended budget. The primary reason for the increase is attributed to funding for employee merit increases and additional public safety personnel. The General Fund operating budget for FY2009 (including salaries, operating, contractual, and capital line items) totals \$124,495,244. This represents an increase of \$4,262,507 or 3.55% as compared to the FY2008 budget. The increase is attributed to salary increases and funding for additional public safety personnel.

A variety of issues made the preparation of the biennium budget more challenging. The County has been faced with responding to increases in health care costs; providing competitive pay to employees; the growing demand for additional public safety personnel; escalating utility costs; rising cost of fuel for vehicles; and flooding issues in various neighborhoods. As a result of these issues, the budget staff and individual departments spent many hours reviewing current service levels and budgets, with an emphasis on streamlining governmental services. The FY2008/FY2009 biennium budget provides the necessary resources to meet these challenges and provide for the delivery of County services at a higher level than the previous biennium.

**MAJOR BUDGET INITIATIVES**

The County Council affirmed through Resolution 1172 the goals of the County to include:

1. Improve Public Safety
2. Improve Public Works
3. Operate within a fiscally responsible framework
4. Intergovernmental Cooperation
5. Promote Economic Development and Quality of Life
6. Coordinate and update County's Growth Plan with emphasis on protecting private property rights

The recommended budget meets these goals. This budget provides the necessary resources to address the ongoing needs of our citizens and the delivery of public services.

**Revenue Assumptions**

**Ad Valorem Taxes-** The County's base property valuation is estimated to be \$1.44 billion, reflecting a growth in the base of about 2.2% over the prior year. Greenville County continues to have a steady growth in its property valuation. In addition, reassessment is scheduled to take place during Fiscal Year 2008. Over 51% of Greenville County's budgeted revenue is derived from local ad valorem property taxes. State "intergovernmental" revenue represents the second largest category.

**User Fees** – User fees have been reviewed and are proposed for adjustment in three areas of County operations. These fees should be determined based on the cost of the service provided. The following fees need to be adjusted to accurately reflect the service cost.

In the General Fund, Emergency Medical Service fees are proposed to increase to reflect more directly the costs of providing the service. The current fee structure is below the Medicare allowed level. Therefore, it is recommended that these fees be based on a level between 130% and 150% of the Medicare allowed levels. A ten percent increase in EMS charges for services is included in the revenue estimates.

The current building safety permit fee schedule has been in effect since 1991. Presently, Greenville County ranks second lowest in permit fees in the region. However, Greenville County has the largest staff, lowest operating cost, and the highest business volume than any county in the region. It has become increasingly difficult to provide quality building services, including plan review and inspections, in a timely manner. In order to improve the delivery of this service, additional staff will be necessary. The biennium budget includes increasing the building permit and inspection fees twenty percent to fund the staff additions.

In the self-sustaining Solid Waste Enterprise Fund, a new tipping fee schedule is proposed to be implemented in the second year of the biennium budget and phased in over a four year period. Currently, over fifty percent of the waste stream received by the landfill from municipalities is not charged a tipping fee. The current revenue will not be sufficient to continue landfill operations in the future. In the last biennium budget ordinance, approval was given to establish and implement the proposed solid waste fees.

### **Expenditure Highlights**

The County's expenditures are divided across several major service areas. The total County budget is projected to increase by 12.12%, with the General Fund increasing by 5.1%. Noteworthy changes to expenditures include:

- **Maintenance of Current Operating Expenditures - Goal 3: Financial Management**

As part of the budget development process, staff conducted a line item review of departmental operations and service delivery. Through this review, it was determined that a majority of operating expenditures could be held at current levels for the biennium. Increases for fuel, vehicle, and utility costs were included in the budget as these areas have increased substantially throughout the current biennium. Any other increases in operating expenditures are a result of the inclusion of expansion packages for enhanced services.

- **Aggregate Salary Adjustment of 6.5% for the Biennium - Goal 3: Financial Management**

The proposed budget anticipates an average 3.5% increase for FY2008 and a 3.0% increase for FY2009. These salary adjustments reflect the County's commitment to pay for performance. The County needs to maintain a competitive pay and benefits package in order to recruit and retain high performance employees, our most valuable resource.

- **Employee Benefits - Goal 3: Financial Management**

The budget includes funding for health and dental insurance to keep pace with the rising cost of health care. Health and dental insurance rates for FY2008 and FY2009 have been projected to remain at the FY2007 level. The biennium budget also includes additional funding to allow the County to properly

account for worker's compensation costs by department, thereby increasing the solvency of the County's worker's compensation internal service fund.

- **Sheriff's Office - Goal 1: Public Safety**

Funding is included in the biennium budget for additional deputy positions. The budget adds 15 positions for FY2008 and 13 positions for FY2009 to respond to the increased volume of calls. The budget also includes funding for capital needs of the Sheriff's Office, as well as 1 program coordinator position for the Emergency Operations Center.

- **Detention Center - Goal 1: Public Safety**

The budget includes the necessary funding to provide for 20 additional detention officers and 5 sergeants to staff the 448-bed facility expansion to be opened by July 1, 2007.

- **Medical Charities - Goal 1: Public Safety**

Funding is included in the budget for increased operating expenditures in the mental health and medical area of the detention center operation due to the increasing acuity of inmate illnesses and medical care requirements.

- **Bushing Crews - Goal 2: Public Works**

The budget includes funding for 2 additional bushing crews: one to be located at the Southern Bureau and the other at the Northern Bureau. These crews will enable the Public Works Department to respond in a proactive manner to bushing needs within the County.

- **Building Safety Positions - Goal 2: Public Works**

The budget includes funding for 7 additional positions in the Building Safety area to accommodate the growth in the Greenville County building economy, both in the commercial and residential sector. These positions will enable the inspection staff to complete inspection requests in a timely manner and allow plan review staff to provide a fast first review time to our customers.

- **Code Enforcement Officers - Goal 2: Public Works**

The budget includes funding for 2 Code Enforcement officer positions, one in each year of the biennium. These positions will allow the Division to provide proactive enforcement duties that concentrate on various neighborhoods requiring code enforcement attention.

- **Animal Center Operations - Goal 2: Public Works**

Funding is included in the budget to provide for 14 positions to operate the Animal Shelter.

- **Forensics - Goal 1: Public Safety**

Funding is included in the biennium for 2 Criminalists and 2 Forensic Evidence Technicians to enhance the latent fingerprint operation and crime scene section.

- **Emergency Medical Services - Goal 1: Public Safety**

The biennium budget includes additional operating funds for medical/dental supplies for ambulances and other operational items for the new ambulances acquired during FY2007.

- **Emergency Response Team - Goal 1: Public Safety**

The budget includes funding for the Emergency Response Team to purchase a tow vehicle to transport the mass decontamination trailer and heavy rescue trailer for use with both the Hazardous Materials Division and Rescue Division. In addition, the team will be equipped with the proper tools as dictated by OSHA.

- **Stormwater - Goal 2: Public Works**

The budget includes funding for neighborhood drainage improvement projects in the amount of \$600,000 in each year of the two year biennium budget. In addition, \$6,000,000 has been appropriated in each year of the two year biennium budget for funding flood projects as part of the flood hazard mitigation program. Funding will be provided from the current stormwater utility fee.

- **Road Program – Goal 2: Public Works**

The budget continues the County's commitment to the road program. In accordance with the "Prescription for Progress," \$23,200,000 is programmed for the biennium -- \$11,600,000 for each year. During the biennium, approximately 64 miles of road are scheduled to be paved. Funds are also included for sidewalks, bridge replacements, road improvements, and traffic calming. The County's local government revenue sharing program with municipalities is proposed to continue at the current level of \$700,000.

- **Vehicle Replacement - Goal 3: Financial Management**

The budget includes funding to continue vehicle replacements for both fiscal years. A total of \$1,500,000 of vehicles and equipment for each year of the biennium will be replaced utilizing the master lease program. The nature of the County's fleet makes it unwise to skip a year to replace vehicles and equipment.

- **Grants - Goal 3: Financial Management**

Funding for matching grants in the amount of \$350,000 for each of the fiscal years is included in the budget.

- **Governmental Affairs Position - Goal 4: Intergovernmental Cooperation**

The budget includes funding for a position within the County Administrator's Office to work in cooperation with other governmental entities and to handle public relations for the County. Funding for this position is provided by funds formerly used for contracting public relations.

- **Assistant County Attorney Position**

The budget includes funding for a position within the County Attorney's Office to assist with the numerous Freedom of Information Act requests.

- **Tax Help Desk – Goal 3: Financial Management**

The budget includes funding for an additional position in the Tax Collector's Office for the creation of a tax help desk to assist with requests and questions affecting all tax departments (Tax Collector, Real Property, and Auditor).

- **Indigent Defense Contract Attorney - Goal 1: Public Safety**

Funds are included in the budget for an additional contract attorney for the Indigent Defense Division. This will address a critical need in the representation of juvenile criminal defendants in Family Court.

- **Master Plan - Goal 6: Coordinate and Update Growth Plan**

Funding is included in the budget for the development of the County's Master Plan as required by state law.

- **Economic Development Funding – Goal 5: Economic Development**

The proposed budget includes \$1,462,617 for the biennium to be appropriated for the County's economic development programs. This includes \$100,000 for the Upstate Alliance for the two-year

budget. The remaining funds are allocated to the Greenville Area Development Corporation (GADC) for the biennium. GADC's funding includes the Senior Project Manager position which was funded for 6 months in 2007.

- **Enhanced Technology – All Goals**

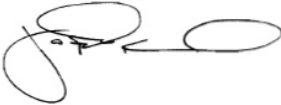
A total of \$1.633 million for FY2008 and FY2009 is included in the Capital Improvement Program to support technology enhancements.

- **Solid Waste - Goal 2: Public Works**

The budget includes adequate funding for the new Twin Chimney's landfill and the post closure of the Enoree Landfill.

As we bring to a close the budget development process, it has been a pleasure for me to work with the County Council to allocate the public resources in accomplishing the County's goals. In addition, it is a privilege serving with the professionals that make up the entire County organization as we strive to provide the level of services needed and desired by our citizens. I sincerely appreciate the commitment of our staff in serving our citizens and conducting the business of the County.

Sincerely,



Joseph M. Kerney  
County Administrator

**COUNTY OF GREENVILLE  
 FISCAL YEAR 2007-2008 BUDGET ORDINANCE**

**SECTION 1:** The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

**SCHEDULE A: GENERAL FUND**

Administrative Services		\$ 2,288,311
General Services		10,601,762
Human Resources		1,814,634
Public Works		16,408,275
Public Safety		32,972,487
Elected & Appointed Offices/Judicial		14,145,627
Elected & Appointed Offices/Fiscal		2,327,187
Elected & Appointed Offices/Law Enforcement		31,822,602
Other Services		6,226,510
<i>Subtotal</i>		<u>\$ 118,607,395</u>
Other Financing Uses		1,625,342
<b>TOTAL GENERAL FUND</b>		<b><u>\$ 120,232,737</u></b>

**SCHEDULE B: SPECIAL REVENUE FUND**

Road Program			
Road Projects	\$ 11,600,000		
Other Financing Uses	<u>2,000,000</u>	\$ 13,600,000	
Accommodations Tax			772,610
Medical Charities			4,894,384
Infrastructure Bank			
Other Financing Uses	\$ 4,575,039		
Economic Development	<u>722,356</u>		5,297,395
Victim's Rights			1,114,138
Home Incarceration Program			57,416
Hospitality Tax			
Projects	\$ 5,500,000		
Other Financing Uses	<u>1,200,000</u>	6,700,000	
Emergency 911			
Expenditures	1,643,263		
Fund Balance Contribution	<u>76,737</u>		1,720,000
<b>TOTAL SPECIAL REVENUE FUND</b>			<b><u>\$ 34,155,943</u></b>

**SCHEDULE C: DEBT SERVICE FUND**

	<b>G.O. BONDS</b>	<b>COPs, SSRBs, CAPITAL LEASES</b>	
Principal	\$ 3,465,000	\$ 9,436,272	\$ 12,901,272
Interest	2,729,236	3,503,502	6,232,738
Service Charge	7,000	7,000	14,000
Fund Balance Contribution	165,962	-	165,962
<b>TOTAL DEBT SERVICE FUND</b>	<b><u>\$ 6,367,198</u></b>	<b><u>\$ 12,946,774</u></b>	<b><u>\$ 19,313,972</u></b>

**SCHEDULE D: CAPITAL PROJECTS FUND**

Information Technology		\$ 1,633,361
Facility Projects		250,000
Automobile Replacement Program		1,500,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b><u>\$ 3,383,361</u></b>

**SCHEDULE E: INTERNAL SERVICE FUND**

Fleet Management			
Expenditures	\$ 5,313,996		
Fund Balance Contribution	<u>45,955</u>	\$ 5,359,951	
Health and Dental Insurance			
Expenditures	17,736,655		
Fund Balance Contribution	<u>3,336,193</u>	21,072,848	
Workers Compensation Insurance			
Expenditures	2,340,359		
Fund Balance Contribution	<u>231,708</u>	2,572,067	
<b>TOTAL INTERNAL SERVICE FUND</b>			<b><u>\$ 29,004,866</u></b>

**SCHEDULE F: ENTERPRISE FUND**

Solid Waste		\$ 9,933,611
Stormwater Management		10,165,355
<b>TOTAL ENTERPRISE FUND</b>		<b><u>\$ 20,098,966</u></b>

**SECTION 2: Revenues available in FY2008 are estimated according to the following schedules.**

**SCHEDULE A: GENERAL FUND**

Property Tax (including delinquent taxes)		\$	61,601,401
County Office Revenue			25,964,340
State Shared Taxes			22,757,708
Other Revenue			5,496,208
Transfers In			3,200,000
Fund Balance Usage			1,213,080
<b>TOTAL GENERAL FUND</b>		<b>\$</b>	<b>120,232,737</b>

**SCHEDULE B: SPECIAL REVENUE FUND**

Road Paving			
Road Maintenance Fees	\$	6,437,807	
Other Financing Sources		1,500,000	
Other		360,000	
Fund Balance Usage		5,302,193	
Accommodations Tax			\$ 13,600,000
Medical Charities			772,610
Property Tax (including delinquent taxes)	\$	3,949,845	
State Shared Taxes (Merchants Inventory)		179,520	
Other		75,065	
Fund Balance Usage		689,954	
Infrastructure Bank			4,894,384
FILOT Revenues	\$	5,084,543	
Fund Balance Usage		212,852	
Victim's Rights			5,297,395
Intergovernmental Revenue	\$	858,000	
Fund Balance Usage		256,138	
Home Incarceration Program			57,416
Hospitality Tax			6,700,000
E911 User Fees			1,720,000
<b>TOTAL SPECIAL REVENUE FUND</b>		<b>\$</b>	<b>34,155,943</b>

**SCHEDULE C: DEBT SERVICE FUND**

	<b>G.O. BONDS</b>	<b>COPs, SSRBs, CAPITAL LEASES</b>	
Property Tax (including delinquent taxes)	\$ 1,528,288	\$ 3,306,131	\$ 4,834,419
Intergovernmental	4,738,910	2,534,693	7,273,603
Interest	100,000	150,000	250,000
Interfund Transfers	-	3,505,088	3,505,088
Fund Balance Usage	-	3,450,862	3,450,862
<b>TOTAL DEBT SERVICE FUND</b>	<b>\$ 6,367,198</b>	<b>\$ 12,946,774</b>	<b>\$ 19,313,972</b>

**SCHEDULE D: CAPITAL PROJECTS FUND**

General Fund Transfer		\$	800,000
Capital Project Reserve		\$	1,083,361
Master Lease Proceeds			1,500,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$</b>	<b>3,383,361</b>

**SCHEDULE E: INTERNAL SERVICE FUND**

Fleet Management Reimbursement		\$	5,359,951
Health and Dental Premiums			21,072,848
Workers Compensation Premiums			2,572,067
<b>TOTAL INTERNAL SERVICE FUND</b>		<b>\$</b>	<b>29,004,866</b>

**SCHEDULE F: ENTERPRISE FUND**

Solid Waste			
Property Tax	\$	4,260,371	
Solid Waste Tipping Fees		3,200,000	
Other		657,205	
Fund Balance Usage		1,816,035	
Stormwater			\$ 9,933,611
Fees	\$	6,670,000	
Fund Balance Usage		3,495,355	
<b>TOTAL ENTERPRISE FUND</b>		<b>\$</b>	<b>20,098,966</b>



**SECTION 3: TAX RATES.** Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2007 for the purpose of raising revenue from property taxes as set forth in aforementioned estimates of revenue and in order to finance the aforementioned appropriations. Such rates of tax shall be based on an estimated net assessed valuation of property for the purpose of taxation of \$1,410,752,178 and an estimated current collection rate of ninety-five percent (95%).

	<b>TAX RATES FY2008</b>
General Fund	41.3
Special Revenue Fund	
Charity Hospitalization	3.1
Debt Service Funds	
G. O. Bonds	1.0
Certificates of Participation	2.2
Enterprise Fund	
Solid Waste	<u>2.3</u>
TOTAL	<u>49.9</u>

**SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED.** All line item accounts as set forth in the FY2008 Budget Proposal, as adjusted and established by the aforementioned appropriation, are herein established and incorporated as if fully set forth and shall be expended, transferred, or supplemented pursuant to the Greenville County Code. The County Administrator is authorized to transfer funds between departments to make necessary changes and adjustments to reflect Council amendments to the proposed budget.

**SECTION 5: REVERSION.** Upon the expiration of this ordinance all unencumbered balances remaining in the funds listed in Section 1 shall revert to their respective funds except Charity Hospitalization, which reverts to the General Fund.

**SECTION 6: ACCOUNTING.** All County Offices, Departments, Agencies, Commissions, or Boards funded wholly or in part by County Council shall submit copies of annual operating budget, financial statements and quarterly reports of revenue and expense to the Finance Department for appropriate evaluation and Council Review.

**SECTION 7: PRESCRIPTION FOR PROGRESS.** From the FY2007-2008 capital projects, \$700,000 of the FY2008 Prescription for Progress \$11,600,000 road program shall be designated to assist the six municipal road improvement programs. The allotment to any municipality shall be capped at 50% of the total amount allocated to municipalities in the Prescription for Progress Program. Each municipality prior to any future funding from Greenville County Road Improvement funds shall provide official documentation that road improvements have been appropriately made with the funding. The County shall utilize the formula used in FY2001 to determine allocations. The road assistance money set aside for municipalities in this section shall not be made available to any municipality that owes an outstanding balance to Greenville County.

**SECTION 8: ROAD IMPROVEMENT FUNDING.** Road Improvement Funding distribution based on "percentage of road miles per district" and "worse roads first" as hereafter described. "Worst roads

first" shall be based on a road's assigned overall condition index (OCI). The OCI is determined using ASTM Method D 5340-93, which was originally developed by the U.S. Army Corp of Engineers and used by many government entities for pavement condition rating. Staff will sort the road OCI's by the lowest OCI to the highest OCI countywide using pavement management software. The lowest ranked roads' lengths will be calculated by established per mile paving costs to determine estimated cost for repair. Roads must fall below an OCI of 75 to qualify for paving. The roads and their associated costs will then be sorted by council district to determine the "percentage allocation" of total dollars allocated by district.

**SECTION 9: INFRASTRUCTURE BANK.** Five percent (5%) of Infrastructure Bank funding from future FILOT transactions, following compliance with the master ordinance, shall be used for economic development purposes.

**SECTION 10: USER FEES.** The County Administrator is hereby given authority to set (1) a new tipping fee schedule designed to cover the costs of all waste disposal in the landfill and convenience centers, (2) building permit fees, and (3) EMS fees.

**SECTION 11: LEVY AUTHORIZED.** A copy of this ordinance shall be furnished to the County Auditor and the Auditor is hereby authorized and directed to levy in the year 2007 on all taxable property in Greenville County a tax as determined in Section 3.

**SECTION 12:** All ordinances in conflict are hereby repealed.

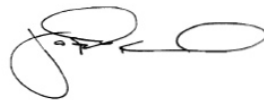
**SECTION 13:** This ordinance shall take effect July 1, 2007.

**ADOPTED IN REGULAR MEETING THIS 19<sup>th</sup> Day of June, 2007.**

**GREENVILLE COUNTY, SOUTH CAROLINA**

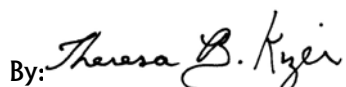


By:  
Herman G. Kirven, Jr., Chairman of County Council  
Greenville County, South Carolina



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

ATTEST:



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

**COUNTY OF GREENVILLE  
 FISCAL YEAR 2008-2009 BUDGET ORDINANCE**

**SECTION 1:** The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2008 and ending June 30, 2009.

**SCHEDULE A: GENERAL FUND**

Administrative Services		\$ 2,311,428
General Services		10,677,750
Human Resources		1,851,835
Public Works		16,370,924
Public Safety		34,388,121
Elected & Appointed Offices/Judicial		14,494,952
Elected & Appointed Offices/Fiscal		2,382,988
Elected & Appointed Offices/Law Enforcement		33,147,249
Other Services		6,014,922
<i>Subtotal</i>		<u>\$ 121,640,169</u>
Other Financing Uses		2,855,075
<b>TOTAL GENERAL FUND</b>		<b><u>\$ 124,495,244</u></b>

**SCHEDULE B: SPECIAL REVENUE FUND**

Road Program			
Road Projects	\$ 11,600,000		
Other Financing Uses	2,000,000		
Fund Balance Contribution for future projects	<u>4,955,319</u>	\$ 18,555,319	
Accommodations Tax			772,610
Medical Charities			4,950,408
Infrastructure Bank			
Transfer to Debt Service/Road Program	\$ 4,591,058		
Economic Development	<u>740,261</u>	5,331,319	
Victim's Rights			1,043,156
Home Incarceration Program			58,865
Hospitality Tax			
Projects	\$ 5,634,000		
Other Financing Uses	<u>1,200,000</u>	6,834,000	
Emergency 911			
Expenditures	\$ 1,664,381		
Fund Balance Contribution	<u>55,619</u>	1,720,000	
<b>TOTAL SPECIAL REVENUE FUND</b>			<b><u>\$ 39,265,677</u></b>

**SCHEDULE C: DEBT SERVICE FUND**

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	TOTAL
Principal	\$ 3,950,000	\$ 6,741,286	\$ 10,691,286
Interest	2,826,026	3,037,005	5,863,031
Service Charge	7,000	7,000	14,000
<b>TOTAL DEBT SERVICE FUND</b>	<b><u>\$ 6,783,026</u></b>	<b><u>\$ 9,785,291</u></b>	<b><u>\$ 16,568,317</u></b>

**SCHEDULE D: CAPITAL PROJECTS FUND**

Information Technology		\$ 1,633,361
Facility Projects		250,000
Automobile Replacement Program		1,500,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b><u>\$ 3,383,361</u></b>

**SCHEDULE E: INTERNAL SERVICE FUND**

Fleet Management			
Expenditures	\$ 5,336,597		
Fund Balance Contribution	<u>48,353</u>	\$ 5,384,950	
Health and Dental			
Expenditures	\$ 19,155,587		
Fund Balance Contribution	<u>2,084,070</u>	21,239,657	
Workers Compensation			
Expenditures	\$ 2,574,395		
Fund Balance Contribution	<u>77,979</u>	2,652,374	
<b>TOTAL INTERNAL SERVICE FUND</b>			<b><u>\$ 29,276,981</u></b>

**SCHEDULE F: ENTERPRISE FUND**

Solid Waste	\$ 7,834,103		
Fund Balance Contribution	<u>2,602,680</u>	\$ 10,436,783	
Stormwater Management Program			10,283,061
<b>TOTAL ENTERPRISE FUND</b>			<b><u>\$ 20,719,844</u></b>

**SECTION 2:** Revenues available in FY2009 are estimated according to the following schedules.

**SCHEDULE A: GENERAL FUND**

Property Tax (including delinquent taxes)		\$	63,264,639
County Office Revenue			27,029,410
State Shared Taxes			23,187,571
Other Revenue			5,518,977
Transfers In			3,200,000
Fund Balance Contribution			2,294,647
<b>TOTAL GENERAL FUND</b>			<b><u><u>\$ 124,495,244</u></u></b>

**SCHEDULE B: SPECIAL REVENUE FUND**

Road Paving			
Road Maintenance Fees	\$	6,695,319	
Bond Issues		10,000,000	
Other		360,000	
Other Financing Sources		1,500,000	\$ 18,555,319
Accommodations Tax			772,610
Medical Charities			
Property Tax (including delinquent taxes)	\$	3,966,926	
State Shared Taxes (Merchants Inventory)		179,520	
Other		64,556	
Fund Balance Usage		739,406	4,950,408
Infrastructure Bank			
FILOT Revenues	\$	5,306,885	
Fund Balance Usage		24,434	5,331,319
Victim's Right			
Intergovernmental Revenue	\$	858,000	
Fund Balance Usage		185,156	1,043,156
Home Incarceration Program			58,865
Hospitality Tax			6,834,000
E911 User Fees			1,720,000
<b>TOTAL SPECIAL REVENUE FUND</b>			<b><u><u>\$ 39,265,677</u></u></b>

**SCHEDULE C: DEBT SERVICE FUND**

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	TOTAL
Property Tax (including delinquent taxes)	\$ 1,574,137	\$ 3,347,434	\$ 4,921,571
Intergovernmental	4,648,624	2,538,448	7,187,072
Interest	100,000	150,000	250,000
Interfund Transfers	-	3,742,268	3,742,268
Fund Balance Usage	460,265	7,141	467,406
<b>TOTAL DEBT SERVICE FUND</b>	<b><u><u>\$ 6,783,026</u></u></b>	<b><u><u>\$ 9,785,291</u></u></b>	<b><u><u>\$ 16,568,317</u></u></b>

**SCHEDULE D: CAPITAL PROJECTS FUND**

General Fund Transfer	\$	1,795,000
Capital Projects Reserve		88,361
Master Lease Proceeds		1,500,000
<b>TOTAL CAPITAL PROJECTS FUND</b>		<b><u><u>\$ 3,383,361</u></u></b>

**SCHEDULE E: INTERNAL SERVICE FUND**

Fleet Management Reimbursements	\$	5,384,950
Health and Dental Premiums		21,239,657
Workers Compensation Premiums		2,652,374
<b>TOTAL INTERNAL SERVICE FUND</b>		<b><u><u>\$ 29,276,981</u></u></b>

**SCHEDULE F: ENTERPRISE FUND**

Solid Waste		
Property Tax	\$	4,345,578
Solid Waste Tipping Fees		5,434,000
Other		657,205
Stormwater		
Fees	\$	6,670,000
Fund Balance Usage		3,613,061
<b>TOTAL ENTERPRISE FUND</b>		<b><u><u>\$ 20,719,844</u></u></b>

**SECTION 3: TAX RATES.** Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2008 for the purpose of raising revenue from property taxes as set forth in aforementioned estimates of revenue and in order to finance the aforementioned appropriations. Such rates of tax shall be based on an estimated net assessed valuation of property for the purpose of taxation of \$1,441,000,000 and an estimated current collection rate of ninety-five percent (95%).

	<b>TAX RATES FY2009</b>
General Fund	41.3
Special Revenue Fund	
Charity Hospitalization	3.1
Debt Service Funds	
G. O. Bonds	1.0
Certificate of Participation	2.2
Enterprise Fund	
Solid Waste	<u>2.3</u>
<b>TOTAL</b>	<b>49.9</b>

**SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED.** All line item accounts as set forth in the FY2009 Budget Proposal, as adjusted and established by the aforementioned appropriation, are herein established and incorporated as if fully set forth and shall be expended, transferred, or supplemented pursuant to the Greenville County Code. The County Administrator is authorized to transfer funds between departments to make necessary changes and adjustments to reflect Council amendments to the proposed budget.

**SECTION 5: REVERSION.** Upon the expiration of this ordinance all unencumbered balances remaining in the funds listed in Section 1 shall revert to their respective funds except Charity Hospitalization, which reverts to the General Fund.

**SECTION 6: ACCOUNTING.** All County Offices, Departments, Agencies, Commissions, or Boards funded wholly or in part by County Council shall submit copies of annual operating budget, financial statements and quarterly reports of revenue and expense to the Finance Department for appropriate evaluation and Council Review.

**SECTION 7: PRESCRIPTION FOR PROGRESS.** From the FY2008-2009 capital projects, \$700,000 of the FY2009 Prescription for Progress \$11,600,000 road program shall be designated to assist the six municipal road improvement programs. The allotment to any municipality shall be capped at 50% of the total amount allocated to municipalities in the Prescription for Progress Program. Each municipality prior to any future funding from Greenville County Road Improvement funds shall provide official documentation that road improvements have been appropriately made with the funding. The County shall utilize the formula used in FY2001 to determine allocations.

**SECTION 8: ROAD IMPROVEMENT FUNDING.** Road Improvement Funding distribution based on "worst roads first countywide" as hereafter described. "Worst roads first" shall be based on a road's assigned overall condition index (OCI). The OCI is determined using ASTM Method D 5340-93, which was originally developed by the U.S. Army Corp of Engineers and used by many government entities for pavement condition rating. Staff will sort the road OCI's by the lowest OCI to the highest

OCI countywide using pavement management software. The lowest ranked roads' lengths will be calculated by established per mile paving costs to determine estimated cost for repair. Roads must fall below an OCI of 75 to qualify for paving. The roads and their associated costs will then be sorted by council district to determine the "percentage allocation" of total dollars allocated by district.

**SECTION 9: INFRASTRUCTURE BANK.** Five percent (5%) of Infrastructure Bank funding from future FILOT transactions, following compliance with the master ordinance, shall be used for economic development purposes.

**SECTION 10: USER FEES.** The County Administrator is hereby given authority to set (1) a new tipping fee schedule designed to cover the costs of all waste disposal in the landfill and convenience centers, (2) building permit fees, and (3) EMS fees.


**SECTION 11 LEVY AUTHORIZED.** A copy of this ordinance shall be furnished to the County Auditor and the Auditor is hereby authorized and directed to levy in the year 2008 on all taxable property in Greenville County a tax as determined in Section 3.

**SECTION 12** All ordinances in conflict are hereby repealed.


**SECTION 13** This ordinance shall take effect July 1, 2008.


**ADOPTED IN REGULAR MEETING THIS 17<sup>th</sup> Day of July, 2007.**

**GREENVILLE COUNTY, SOUTH CAROLINA**

By:   
Herman G. Kirven, Jr. Chairman of County Council  
Greenville County, South Carolina

ATTEST:

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

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