

Ordinance No. ----

**COUNTY OF GREENVILLE
FISCAL YEAR 2015-2016 BUDGET ORDINANCE**

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

SCHEDULE A: GENERAL FUND

Administrative Services		\$	2,732,277
General Services			14,462,802
Community Development and Planning			20,411,544
Public Safety			44,296,565
Elected & Appointed Offices/Judicial			18,301,990
Elected & Appointed Offices/Fiscal			2,848,070
Elected & Appointed Offices/Law Enforcement			42,238,396
Other Services			5,126,070
<i>Subtotal</i>		\$	150,417,714
Other Financing Uses			4,244,728
TOTAL GENERAL FUND		\$	154,662,442

SCHEDULE B: SPECIAL REVENUE FUND

Road Program			
Road Projects	\$	8,500,000	
Other Financing Uses		4,000,000	
Fund Balance Contribution		366,820	\$ 12,866,820
Accommodations Tax			
Expenditures	\$	698,148	
Fund Balance Contribution		82,276	780,424
Medical Charities			5,232,080
Infrastructure Bank			
Economic Development	\$	1,428,215	
Other Financing Uses		6,340,330	7,768,545
Victim's Rights			668,223
Hospitality Tax			
Expenditures	\$	400,000	
Other Financing Uses		7,212,546	
Fund Balance Contribution		98,504	7,711,050
Emergency 911			5,254,564
Parks and Recreation			
Expenditures	\$	14,087,147	
Other Financing Uses		3,161,871	17,249,018
TOTAL SPECIAL REVENUE FUND			\$ 57,530,724

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	TOTAL
Principal	\$ 5,894,082	\$ 10,878,302	\$ 16,772,384
Interest	2,342,122	2,469,240	4,811,362
Service Charge	-	7,000	7,000
Other Financing Uses	-	-	-
Fund Balance Contribution	-	246,242	246,242
TOTAL DEBT SERVICE FUND	\$ 8,236,204	\$ 13,600,784	\$ 21,836,988

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$	1,955,000
Equipment Projects			5,000,000
Facility/Construction Projects			20,187,250
Parks, Recreation, Tourism Projects			3,107,000
TOTAL CAPITAL PROJECTS FUND		\$	30,249,250

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management			
Expenditures	\$	8,058,882	
Fund Balance Contribution		82,117	\$ 8,140,999
Health and Dental Insurance			
Expenditures		29,852,438	
Other Financing Uses		250,000	30,102,438
Workers Compensation Insurance			
Expenditures	\$	2,215,000	
Fund Balance Contribution		121,000	2,336,000
TOTAL INTERNAL SERVICE FUND			\$ 40,579,437

SCHEDULE F: ENTERPRISE FUND

Solid Waste			\$ 12,586,316
Stormwater Management			
Expenditures	\$	10,735,538	
Other Financing Uses		247,050	10,982,588
TOTAL ENTERPRISE FUND			\$ 23,568,904

SECTION 2: Revenues available in FY2016 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax (including delinquent taxes)		\$	85,988,715
County Office Revenue			30,506,005
State Shared Taxes			20,698,778
Other Revenue			7,002,505
Other Financing Sources			6,277,906
Fund Balance Usage			4,188,533
TOTAL GENERAL FUND		\$	154,662,442

SCHEDULE B: SPECIAL REVENUE FUND

Road Paving			
Road Maintenance Fees	\$	6,366,820	
Other Financing Sources		6,500,000	\$ 12,866,820
Accommodations Tax			780,424
Medical Charities			
Property Tax (including delinquent taxes)	\$	4,940,117	
State Shared Taxes (Merchants Inventory)		148,931	
Other		23,000	
Fund Balance Usage		120,032	5,232,080
Infrastructure Bank			
FILOT Revenues	\$	7,085,150	
Other		25,000	
Fund Balance Usage		658,395	7,768,545

Victim's Rights			
Intergovernmental Revenue	\$	625,000	
Fund Balance Usage		<u>43,223</u>	668,223
Hospitality Tax			7,711,050
E911			
User Fees	\$	2,582,369	
Fund Balance Usage		<u>2,672,195</u>	5,254,564
Parks and Recreation			
Property Tax	\$	9,202,042	
Other		5,374,750	
Other Financing Sources		1,337,284	
Fund Balance Usage		<u>1,334,942</u>	17,249,018
TOTAL SPECIAL REVENUE FUND			<u>\$ 57,530,724</u>

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	TOTAL
Property Tax (including delinquent taxes)	\$ 2,446,077	\$ 1,863,895	\$ 4,309,972
Intergovernmental	5,528,408	2,441,254	7,969,662
Interest/Other	100	1,050	1,150
Other Financing Sources	-	9,294,585	9,294,585
Fund Balance Usage	<u>261,619</u>	<u>-</u>	<u>261,619</u>
TOTAL DEBT SERVICE FUND	<u>\$ 8,236,204</u>	<u>\$ 13,600,784</u>	<u>\$ 21,836,988</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources	\$	5,249,250
Capital Lease Proceeds		5,000,000
Bond Proceeds		<u>20,000,000</u>
TOTAL CAPITAL PROJECTS FUND	\$	<u>30,249,250</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management Reimbursement	\$	8,140,999
Health and Dental		
Premiums	\$	27,548,701
Fund Balance Usage		<u>2,553,737</u>
Workers Compensation		
Premiums		<u>2,336,000</u>
TOTAL INTERNAL SERVICE FUND	\$	<u>40,579,437</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$	3,705,087
Solid Waste Tipping Fees		5,300,000
Other		865,000
Fund Balance Usage		<u>2,716,229</u>
Stormwater		
Fees	\$	7,807,750
Fund Balance Usage		<u>3,174,838</u>
TOTAL ENTERPRISE FUND	\$	<u>23,568,904</u>

SECTION 3: TAX RATES. Tax rates are authorized to be levied on each dollar valuation of taxable property as listed for taxes on January 1, 2015 for the purpose of raising revenue from property taxes as set forth in aforementioned estimates of revenue and in order to finance the aforementioned appropriations. Such rates of tax shall be based on an estimated net assessed valuation of property for the purpose of taxation of \$2.1 billion and an estimated current collection rate of ninety-eight percent (98%). The ad valorem tax millage levies set forth herein are subject to reassessment year calculations pursuant to S.C. Code Ann. 12-37-251 (E). The Auditor and Tax Collector of Greenville County are hereby directed to levy and collect taxes in accordance with this Ordinance.

	TAX RATES
General Fund	41.1
Special Revenue Fund	
Charity Hospitalization	2.4
Parks, Recreation, Tourism	4.5
Debt Service Funds	
G. O. Bonds	1.2
Certificate of Participation	0.9
Enterprise Fund	
Solid Waste	<u>1.8</u>
TOTAL	51.9

SECTION 4: LINE ITEM ACCOUNTS ESTABLISHED. All line item accounts as set forth in the FY2016 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 budgets, financial statements and quarterly reports of revenue and expense to the Finance Department for appropriate evaluation and Council Review.

SECTION 7: MUNICIPAL PAVING ASSISTANCE. From the FY2016 road program, a total of \$700,000 shall be designated to assist the seven municipal road improvement programs. The allotment to any municipality shall be capped at 50% of the total amount allocated to municipalities in the County of Greenville Road Improvement Program. Each municipality prior to any future funding from Greenville County Road Improvement funds shall provide official documentation that road improvements have been appropriately made with the funding. The County shall utilize the formula used in FY2001 to determine allocations. The road assistance money set aside for municipalities in this section shall not be made available to any municipality that owes an outstanding balance to Greenville County.

SECTION 8: ROAD PAVING DISTRIBUTION. Road Improvement Funding distribution is based on “percentage of road miles per district” and “worst roads first” as hereafter described. Staff will base initial selections on Overall Condition Index (OCI) data collected every four years. Worst roads first shall be based on a road’s assigned pavement condition (OCI) and verified by a preliminary field assessment. Roads will be selected for improvement from each district using the “worst roads first county-wide” policy, ensuring that roads are paved from each district. No one district shall receive an allocation exceeding 15% of the total funds allocated for road improvements.

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

SECTION 10: USER FEES. The County Administrator is hereby given authority to set user fees designed to cover the costs of programs approved for operation in the fiscal year 2016 budget. Additionally, the County Administrator is given authority to charge an administrative fee to non-county governed entities to cover the cost of processing charges levied and collected on real property tax notices.

SECTION 11: 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 2015 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, 2015.

ADOPTED IN REGULAR MEETING THIS ____ Day of ____, 2015.

GREENVILLE COUNTY, SOUTH CAROLINA

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

ATTEST:

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

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