

Ordinance No. ----

**COUNTY OF GREENVILLE
FISCAL YEAR 2016-2017 BUDGET ORDINANCE**

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2016 and ending June 30, 2017.

SCHEDULE A: GENERAL FUND

Administrative Services		\$	2,800,203
General Services			14,623,110
Community Development and Planning			20,619,770
Public Safety			45,316,269
Elected & Appointed Offices/Judicial			18,695,443
Elected & Appointed Offices/Fiscal			2,895,344
Elected & Appointed Offices/Law Enforcement			43,627,959
Other Services			5,251,000
Subtotal		\$	153,829,098
Other Financing Uses			6,830,192
TOTAL GENERAL FUND		\$	160,659,290

SCHEDULE B: SPECIAL REVENUE FUND

Road Program			
Road Projects	\$	8,500,000	
Other Financing Uses		4,000,000	
Fund Balance Contribution		494,136	\$ 12,994,136
Accommodations Tax			
Expenditures		703,611	
Fund Balance Contribution		92,421	796,032
Medical Charities			5,364,048
Infrastructure Bank			
Economic Development	\$	1,495,173	
Other Financing Uses		6,373,191	7,868,364
Victim's Rights			691,481
Hospitality Tax			
Expenditures	\$	400,000	
Other Financing Uses		7,235,704	
Fund Balance Contribution		152,157	7,787,861
Emergency 911			
Expenditures	\$	2,371,715	
Fund Balance Contribution		236,303	2,608,018
Parks and Recreation			
Expenditures	\$	14,477,119	
Other Financing Uses		2,906,739	17,383,858
TOTAL SPECIAL REVENUE FUND			\$ 55,493,798

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	TOTAL
Principal	\$ 5,953,556	\$ 12,160,045	\$ 18,113,601
Interest	2,228,407	2,272,052	4,500,459
Service Charge	-	7,000	7,000
Other Financing Uses		-	\$ -
Fund Balance Contribution	-	279,760	279,760
TOTAL DEBT SERVICE FUND	\$ 8,181,963	\$ 14,718,857	\$ 22,900,820

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$	2,015,000
Equipment Projects			3,000,000
Facility Projects			40,000,000
Parks, Recreation, Tourism			4,750,000
TOTAL CAPITAL PROJECTS FUND		\$	49,765,000

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management			
Expenditures	\$	8,082,014	
Fund Balance Contribution		211,851	\$ 8,293,865
Health and Dental Insurance			
Expenditures	\$	30,262,578	
Other Financing Uses		250,000	30,512,578
Workers Compensation Insurance			
Expenditures	\$	2,215,000	
Fund Balance Contribution		142,210	2,357,210
TOTAL INTERNAL SERVICE FUND		\$	41,163,653

SCHEDULE F: ENTERPRISE FUND

Solid Waste			\$ 11,126,598
Stormwater Management			
Expenditures	\$	10,421,920	
Other Financing Uses		486,050	10,907,970
TOTAL ENTERPRISE FUND		\$	22,034,568

SECTION 2: Revenues available in FY2017 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax (including delinquent taxes)		\$	89,408,293
County Office Revenue			31,255,667
State Shared Taxes			20,698,778
Other Revenue			6,309,366
Other Financing Sources			6,310,464
Fund Balance Usage			6,676,722
TOTAL GENERAL FUND		\$	160,659,290

SCHEDULE B: SPECIAL REVENUE FUND

Road Paving			
Road Maintenance Fees	\$	6,494,136	
Other Financing Sources		6,500,000	12,994,136
Accommodations Tax			796,032
Medical Charities			
Property Tax (including delinquent taxes)	\$	5,187,123	
State Shared Taxes (Merchants Inventory)		148,931	
Other		23,000	
Fund Balance Usage		4,994	5,364,048
Infrastructure Bank			
FILOT Revenues	\$	7,156,002	
Other		25,000	
Fund Balance Usage		687,362	7,868,364

Victim's Rights			
Intergovernmental Revenue	\$	625,000	
Fund Balance Usage		<u>66,481</u>	691,481
Hospitality Tax			7,787,861
E911 User Fees			2,608,018
Parks and Recreation			
Property Tax	\$	9,662,144	
Other		5,143,350	
Other Financing Sources		1,337,284	
Fund Balance Usage		<u>1,241,080</u>	17,383,858
TOTAL SPECIAL REVENUE FUND			<u>\$ 55,493,798</u>

SCHEDULE C: DEBT SERVICE FUND

	G.O. BONDS	COPs, SSRBs, CAPITAL LEASES	TOTAL
Property Tax (including delinquent taxes)	\$ 2,494,999	\$ 1,901,173	\$ 4,396,172
Intergovernmental	5,540,778	2,445,006	7,985,784
Interest/Other	100	1,050	1,150
Other Financing Sources	-	10,371,628	10,371,628
Fund Balance Usage	146,086	-	146,086
TOTAL DEBT SERVICE FUND	<u>\$ 8,181,963</u>	<u>\$ 14,718,857</u>	<u>\$ 22,900,820</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$	3,765,000
Bond Proceeds			43,000,000
Capital Lease Proceeds			<u>3,000,000</u>
TOTAL CAPITAL PROJECTS FUND			<u>\$ 49,765,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management Reimbursement		\$	8,293,865
Health and Dental			
Premiums		27,398,612	
Other Finance Sources		2,100,000	
Fund Balance Usage		<u>1,013,966</u>	30,512,578
Workers Compensation			
Premiums			2,357,210
TOTAL INTERNAL SERVICE FUND			<u>\$ 41,163,653</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste			
Property Tax	\$	3,816,240	
Solid Waste Tipping Fees		5,500,000	
Other		925,000	
Fund Balance Usage		<u>885,358</u>	11,126,598
Stormwater			
Fees	\$	7,885,268	
Fund Balance Usage		<u>3,022,702</u>	10,907,970
TOTAL ENTERPRISE FUND			<u>\$ 22,034,568</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, 2016 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 \$2.15 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 FY2017 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 FY2017 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 2017 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 2016 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, 2016.

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