

Ordinance No. ----
COUNTY OF GREENVILLE
FISCAL YEAR 2017-2018 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 3,037,731
General Services		14,962,330
Community Development and Planning		21,915,224
Public Safety		27,502,445
Emergency Medical Services		20,041,359
Elected & Appointed Offices/Judicial		19,242,041
Elected & Appointed Offices/Fiscal		3,099,934
Elected & Appointed Offices/Law Enforcement		46,800,960
Other Services		5,533,028
Other Financing Uses		6,601,921
TOTAL GENERAL FUND		<u><u>\$ 168,736,973</u></u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		
Expenditures	\$ 1,041,320	
Fund Balance Contribution	<u>158,680</u>	\$ 1,200,000
Local Accommodations Tax		
Arena Debt Service	\$ 900,000	
Project Expenditures	150,000	
Fund Balance Contribution	<u>550,000</u>	1,600,000
Emergency 911		
Expenditures	\$ 7,740,655	
Other Financing Uses	<u>18,942</u>	7,759,597
Hospitality Tax		
Expenditures	\$ 400,000	
Other Financing Uses	<u>8,180,622</u>	8,580,622
Infrastructure Bank		
Economic Development Expenditures	\$ 1,756,201	
Other Financing Uses	<u>11,897,549</u>	13,653,750
Medical Charities		
Expenditures		5,691,713
Parks and Recreation		
Expenditures	\$ 16,240,004	
Other Financing Uses	<u>2,674,632</u>	18,914,636
Public Safety Interoperable Communications		3,356,510
Road Program		
Road Projects	\$ 8,500,000	
Other Financing Uses	<u>6,600,000</u>	15,100,000
Victim's Rights		
Expenditures		604,483
TOTAL SPECIAL REVENUE FUND		<u><u>\$ 76,461,311</u></u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Principal	\$ 6,110,000	
Interest	2,014,034	
Fund Balance Contribution	<u>28,794</u>	\$ 8,152,828
Certificates of Participation		
Principal	4,780,000	
Interest	1,364,776	
Service Charges	7,000	
Fund Balance Contribution	<u>904,202</u>	7,055,978
Special Source Revenue Bonds		
Principal	2,747,000	
Interest	411,183	
Fund Balance Contribution	<u>102,500</u>	3,260,683
Capital Leases		
Principal	3,283,929	
Interest	124,050	
Fund Balance Contribution	<u>1,000</u>	<u>3,408,979</u>
TOTAL DEBT SERVICE FUND		<u><u>\$ 21,878,468</u></u>

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 2,400,000
Equipment Projects		4,200,000
Facility/Construction Projects		26,400,000
Parks, Recreation, Tourism Projects		<u>2,100,000</u>
TOTAL CAPITAL PROJECTS FUND		<u><u>\$ 35,100,000</u></u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures	\$ 6,684,355	
Other Financing Uses	<u>59,532</u>	\$ 6,743,887
Health and Dental Insurance		
Expenditures		33,339,345
Workers Compensation Insurance		
Expenditures	2,215,000	
Other Financing Uses	<u>500,000</u>	<u>2,715,000</u>
TOTAL INTERNAL SERVICE FUND		<u><u>\$ 42,798,232</u></u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 17,062,610	
Other Financing Uses	<u>67,560</u>	\$ 17,130,170
Stormwater Management		
Expenditures	\$ 9,960,723	
Other Financing Uses	<u>580,760</u>	<u>10,541,483</u>
TOTAL ENTERPRISE FUND		<u><u>\$ 27,671,653</u></u>

SECTION 2: Revenues available in FY2018 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax		\$ 93,893,000
County Office Revenue		33,193,129
State Shared Taxes		23,950,645
Other Revenue		6,518,773
Other Financing Sources		9,600,000
Fund Balance Usage		1,581,426
TOTAL GENERAL FUND		<u><u>\$ 168,736,973</u></u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		\$ 1,200,000
Local Accommodations Tax		1,600,000
E911		
User Fees	\$ 2,692,521	
Fund Balance Usage	<u>5,067,076</u>	7,759,597
Hospitality Tax		
Hospitality Tax	\$ 8,403,591	
Fund Balance Usage	<u>177,031</u>	8,580,622
Infrastructure Bank		
FILOT Revenues	\$ 9,265,638	
Other	38,000	
Fund Balance Usage	<u>4,350,112</u>	13,653,750
Medical Charities		
Property Tax	\$ 5,255,413	
Intergovernmental	109,500	
Other	31,500	
Fund Balance Usage	<u>295,300</u>	5,691,713
Parks and Recreation		
Property Tax	\$ 9,949,222	
Other	5,943,160	
Other Financing Sources	1,884,784	
Fund Balance Usage	<u>1,137,470</u>	18,914,636
Public Safety Interoperable Communications		3,356,510
Road Program		
Road Maintenance Fees	\$ 6,716,500	
Other Financing Sources	6,600,000	
Fund Balance Usage	<u>1,783,500</u>	15,100,000
Victim's Rights		
Intergovernmental Revenue	\$ 600,000	
Fund Balance Usage	<u>4,483</u>	604,483
TOTAL SPECIAL REVENUE FUND		<u><u>\$ 76,461,311</u></u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Property Tax	\$ 2,653,468	
Intergovernmental	5,491,360	
Other	<u>8,000</u>	\$ 8,152,828

Certificates of Participation		
Property Tax	875,902	
Intergovernmental	2,384,238	
Other Financing Sources	<u>3,795,838</u>	7,055,978
Special Source Revenue Bonds		
Intergovernmental	102,500	
Other Financing Sources	<u>3,158,183</u>	3,260,683
Capital Leases		
Other	1,000	
Other Financing Sources	<u>3,407,979</u>	3,408,979
TOTAL DEBT SERVICE FUND		<u><u>\$ 21,878,468</u></u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$ 4,100,000
Capital Lease Proceeds		4,000,000
Sale of Property/Bond Proceeds		26,000,000
Capital Project Fund Balance		<u>1,000,000</u>
TOTAL CAPITAL PROJECTS FUND		<u><u>\$ 35,100,000</u></u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Reimbursements	\$ 6,722,286	
Fund Balance Usage	<u>21,601</u>	\$ 6,743,887
Health and Dental		
Premiums	\$ 28,654,896	
Other Financing Sources	4,422,732	
Fund Balance Usage	<u>261,717</u>	33,339,345
Workers Compensation		
Premiums	2,545,000	
Fund Balance Usage	<u>170,000</u>	<u>2,715,000</u>
TOTAL INTERNAL SERVICE FUND		<u><u>\$ 42,798,232</u></u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$ 3,979,689	
Solid Waste Tipping Fees	6,732,000	
Other	845,000	
Fund Balance Usage	<u>5,573,481</u>	\$ 17,130,170
Stormwater		
Fees	\$ 7,866,651	
Fund Balance Usage	<u>2,674,832</u>	<u>10,541,483</u>
TOTAL ENTERPRISE FUND		<u><u>\$ 27,671,653</u></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, 2017 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 \$2.23 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	41.6
Special Revenue Fund	
Charity Hospitalization	2.4
Parks, Recreation, Tourism	4.5
Debt Service Funds	
G. O. Bonds	1.2
Certificate of Participation	0.4
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 FY2018 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 FY2018 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 2018 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 2017 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, 2017.

ADOPTED IN REGULAR MEETING THIS _____ Day of _____, 2017.

GREENVILLE COUNTY, SOUTH CAROLINA

By: _____
Butch Kirven, 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