

Ordinance No. ----
COUNTY OF GREENVILLE
FISCAL YEAR 2018-2019 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2018 and ending June 30, 2019.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 3,102,252
General Services		15,292,744
Community Development and Planning		22,268,159
Public Safety		28,418,703
Emergency Medical Services		20,450,287
Elected & Appointed Offices/Judicial		19,629,229
Elected & Appointed Offices/Fiscal		3,169,962
Elected & Appointed Offices/Law Enforcement		48,507,120
Other Services		5,559,402
Other Financing Uses		7,787,034
TOTAL GENERAL FUND		<u><u>\$ 174,184,892</u></u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		
Expenditures	\$ 1,045,520	
Fund Balance Contribution	<u>166,480</u>	\$ 1,212,000
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	\$ 2,455,223	
Other Financing Uses	22,533	
Fund Balance Contribution	<u>254,867</u>	2,732,623
Hospitality Tax		
Expenditures	\$ 400,000	
Other Financing Uses	8,033,759	
Fund Balance Contribution	<u>53,568</u>	8,487,327
Infrastructure Bank		
Economic Development Expenditures	\$ 1,807,343	
Other Financing Uses	<u>10,880,284</u>	12,687,627
Medical Charities		
Expenditures		5,765,439
Parks and Recreation		
Expenditures	\$ 16,463,298	
Other Financing Uses	<u>2,332,502</u>	18,795,800
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		619,187
TOTAL SPECIAL REVENUE FUND		<u><u>\$ 70,356,513</u></u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Principal	\$ 5,890,000	
Interest	1,832,909	
Fund Balance Contribution	<u>146,439</u>	\$ 7,869,348
Certificates of Participation		
Principal	4,905,000	
Interest	1,241,425	
Service Charges	7,000	
Fund Balance Contribution	<u>475,010</u>	6,628,435
Special Source Revenue Bonds		
Principal	2,617,000	
Interest	330,908	
Fund Balance Contribution	<u>102,500</u>	3,050,408
Capital Leases		
Principal	3,485,276	
Interest	126,287	
Fund Balance Contribution	<u>1,000</u>	<u>3,612,563</u>
TOTAL DEBT SERVICE FUND		<u><u>\$ 21,160,754</u></u>

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 1,740,000
Equipment Projects		4,175,000
Facility/Construction Projects		40,285,000
Parks, Recreation, Tourism Projects		<u>3,750,000</u>
TOTAL CAPITAL PROJECTS FUND		<u><u>\$ 49,950,000</u></u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures	\$ 7,164,154	
Other Financing Uses	<u>70,818</u>	\$ 7,234,972
Health and Dental Insurance		
Expenditures	33,961,132	
Fund Balance Contribution	<u>343,534</u>	34,304,666
Workers Compensation Insurance		
Expenditures	2,255,000	
Other Financing Uses	<u>500,000</u>	<u>2,755,000</u>
TOTAL INTERNAL SERVICE FUND		<u><u>\$ 44,294,638</u></u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 10,351,255	
Other Financing Uses	80,475	
Fund Balance Contribution	<u>1,413,991</u>	\$ 11,845,721
Stormwater Management		
Expenditures	\$ 10,067,827	
Other Financing Uses	<u>598,715</u>	<u>10,666,542</u>
TOTAL ENTERPRISE FUND		<u><u>\$ 22,512,263</u></u>

SECTION 2: Revenues available in FY2019 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax		\$ 97,179,255
County Office Revenue		34,286,193
State Shared Taxes		23,961,169
Other Revenue		6,521,895
Other Financing Sources		9,800,000
Fund Balance Usage		<u>2,436,380</u>
TOTAL GENERAL FUND		<u><u>\$ 174,184,892</u></u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax		\$ 1,212,000
Local Accommodations Tax		1,600,000
E911		
User Fees		2,732,623
Hospitality Tax		8,487,327
Infrastructure Bank		
FILOT Revenues	\$ 9,728,919	
Other	40,000	
Fund Balance Usage	<u>2,918,708</u>	12,687,627
Medical Charities		
Property Tax	\$ 5,360,521	
Intergovernmental	109,500	
Other	31,500	
Fund Balance Usage	<u>263,918</u>	5,765,439
Parks and Recreation		
Property Tax	\$ 10,247,699	
Other	6,047,523	
Other Financing Sources	1,534,784	
Fund Balance Usage	<u>965,794</u>	18,795,800
Public Safety Interoperable Communications		3,356,510
Road Program		
Road Maintenance Fees	\$ 6,783,665	
Other Financing Sources	6,600,000	
Fund Balance Usage	<u>1,716,335</u>	15,100,000
Victim's Rights		
Intergovernmental Revenue	\$ 600,000	
Fund Balance Usage	<u>19,187</u>	619,187
TOTAL SPECIAL REVENUE FUND		<u><u>\$ 70,356,513</u></u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Property Tax	\$ 2,733,072	
Intergovernmental	5,128,276	
Other	<u>8,000</u>	\$ 7,869,348
Certificates of Participation		
Property Tax	446,710	
Intergovernmental	2,382,750	
Other Financing Sources	<u>3,798,975</u>	6,628,435

Special Source Revenue Bonds		
Intergovernmental	102,500	
Other Financing Sources	<u>2,947,908</u>	3,050,408
Capital Leases		
Other	1,000	
Other Financing Sources	<u>3,611,563</u>	<u>3,612,563</u>
TOTAL DEBT SERVICE FUND		<u><u>\$ 21,160,754</u></u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$ 2,950,000
Capital Lease Proceeds		4,000,000
Sale of Property/Bond Proceeds		40,000,000
Capital Project Fund Balance		<u>3,000,000</u>
TOTAL CAPITAL PROJECTS FUND		<u><u>\$ 49,950,000</u></u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Reimbursements	\$ 6,870,800	
Fund Balance Usage	<u>364,172</u>	\$ 7,234,972
Health and Dental		
Premiums	\$ 28,853,776	
Other Financing Sources	<u>5,450,890</u>	34,304,666
Workers Compensation		
Premiums	2,570,250	
Fund Balance Usage	<u>184,750</u>	<u>2,755,000</u>
TOTAL INTERNAL SERVICE FUND		<u><u>\$ 44,294,638</u></u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$ 4,099,081	
Solid Waste Tipping Fees	6,866,640	
Other	<u>880,000</u>	11,845,721
Stormwater		
Fees	\$ 7,944,698	
Fund Balance Usage	<u>2,721,844</u>	<u>10,666,542</u>
TOTAL ENTERPRISE FUND		<u><u>\$ 22,512,263</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, 2018 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 \$2.29 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	41.8
Special Revenue Fund	
Charity Hospitalization	2.4
Parks, Recreation, Tourism	4.5
Debt Service Funds	
G. O. Bonds	1.2
Certificate of Participation	0.2
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 FY2019 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 FY2019 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 2019 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 2018 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, 2018.

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