

Ordinance No. ----
COUNTY OF GREENVILLE
FISCAL YEAR 2020-2021 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 3,100,972
General Services		15,768,374
Community Development and Planning		23,160,075
Public Safety		29,763,422
Emergency Medical Services		20,995,707
Emergency Management		539,700
Elected & Appointed Offices/Judicial		20,796,270
Elected & Appointed Offices/Fiscal		3,188,070
Elected & Appointed Offices/Law Enforcement		50,933,154
Other Services		16,325,487
Other Financing Uses		8,458,518
TOTAL GENERAL FUND		<u>\$ 193,029,749</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax			
Expenditures	\$ 1,278,138		\$ 1,278,138
Local Accommodations Tax			
Project Expenditures	\$ 400,000		
Fund Balance Contribution	<u>435,000</u>		835,000
Emergency 911			
Expenditures	\$ 2,755,754		
Other Financing Uses	33,887		
Fund Balance Contribution	<u>407,517</u>		3,197,158
Hospitality Tax			
Expenditures	\$ 440,000		
Other Financing Uses	8,487,184		
Fund Balance Contribution	<u>112,185</u>		9,039,369
Infrastructure Bank			
Economic Development Expenditures	\$ 1,857,343		
Other Financing Uses	<u>11,137,060</u>		12,994,403
Medical Charities			
Expenditures			6,534,610
Parks and Recreation			
Expenditures	\$ 17,380,676		
Other Financing Uses	2,251,984		
Fund Balance Contribution	<u>134,900</u>		19,767,560
Public Safety Interoperable Communications			3,356,510
Road Program			
Road Projects	\$ 12,000,000		
Other Financing Uses	<u>2,800,000</u>		14,800,000
Victim's Rights			
Expenditures			641,164
TOTAL SPECIAL REVENUE FUND			<u>\$ 72,443,912</u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Principal	\$ 6,230,000	
Interest	1,464,153	
Service Charges	5,000	
Fund Balance Contribution	<u>1,067,042</u>	\$ 8,766,195
Certificates of Participation		
Principal	2,775,000	
Interest	1,025,650	
Service Charges	10,000	
Fund Balance Contribution	<u>512,104</u>	4,322,754
Special Source Revenue Bonds		
Principal	2,303,000	
Interest	188,924	
Service Charges	10,000	
Fund Balance Contribution	<u>97,000</u>	2,598,924
Capital Leases		
Principal	3,553,744	
Interest	212,390	
Fund Balance Contribution	<u>2,000</u>	<u>3,768,134</u>
TOTAL DEBT SERVICE FUND		<u>\$ 19,456,007</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 1,916,000
Equipment Projects		8,100,000
Facility/Construction Projects		63,300,000
Parks, Recreation, Tourism Projects		<u>850,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 74,166,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures	\$ 7,661,765	
Other Financing Uses	<u>101,661</u>	\$ 7,763,426
Health and Dental Insurance		
Expenditures	32,530,000	
Fund Balance Contribution	<u>961,404</u>	33,491,404
Workers Compensation Insurance		
Expenditures	2,140,000	
Other Financing Uses	500,000	
Fund Balance Contribution	<u>3,569</u>	<u>2,643,569</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 43,898,399</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 9,832,907	
Other Financing Uses	557,416	
Fund Balance Contribution	<u>2,014,426</u>	\$ 12,404,749
Stormwater Management		
Expenditures	\$ 11,666,062	
Other Financing Uses	<u>188,799</u>	<u>11,854,861</u>
TOTAL ENTERPRISE FUND		<u>\$ 24,259,610</u>

SECTION 2: Revenues available in FY2021 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax		\$ 108,523,507
County Office Revenue		36,476,881
State Shared Taxes		24,491,469
Other Revenue		6,818,888
Other Financing Sources		12,476,750
Fund Balance Usage		<u>4,242,254</u>
TOTAL GENERAL FUND		<u>\$ 193,029,749</u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax	\$ 1,236,361	
Fund Balance Usage	<u>41,777</u>	\$ 1,278,138
Local Accommodations Tax		835,000
Eg11		
User Fees		3,197,158
Hospitality Tax		9,039,369
Infrastructure Bank		
FILOT Revenues	\$ 12,445,943	
Other	75,000	
Fund Balance Usage	<u>473,460</u>	12,994,403
Medical Charities		
Property Tax	\$ 6,231,015	
Intergovernmental	110,500	
Other	140,000	
Fund Balance Usage	<u>53,095</u>	6,534,610
Parks and Recreation		
Property Tax	\$ 11,462,406	
Other	6,595,370	
Other Financing Sources	<u>1,709,784</u>	19,767,560
Public Safety Interoperable Communications		
Fees	3,221,675	
Fund Balance Usage	<u>134,835</u>	3,356,510
Road Program		
Road Maintenance Fees	\$ 9,847,744	
Intergovernmental	2,500,000	
Fund Balance Usage	<u>2,452,256</u>	14,800,000
Victim's Rights		
Intergovernmental Revenue	\$ 568,000	
Fund Balance Usage	<u>73,164</u>	<u>641,164</u>
TOTAL SPECIAL REVENUE FUND		<u>\$ 72,443,912</u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Property Tax	\$ 3,056,724	
Intergovernmental	5,699,471	
Other	<u>10,000</u>	\$ 8,766,195
Certificates of Participation		
Property Tax	509,454	
Intergovernmental	12,650	
Other Financing Sources	<u>3,800,650</u>	4,322,754

Special Source Revenue Bonds		
Intergovernmental	107,000	
Other Financing Sources	<u>2,491,924</u>	2,598,924
Capital Leases		
Other	2,000	
Other Financing Sources	<u>3,766,134</u>	<u>3,768,134</u>
TOTAL DEBT SERVICE FUND		<u>\$ 19,456,007</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$ 4,166,000
Capital Lease Proceeds		7,000,000
Bond Proceeds		<u>63,000,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 74,166,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Reimbursements	\$ 7,289,636	
Fund Balance Usage	<u>473,790</u>	\$ 7,763,426
Health and Dental		
Premiums	\$ 27,586,137	
Other Financing Sources	<u>5,905,267</u>	33,491,404
Workers Compensation		
Premiums	2,643,569	<u>2,643,569</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 43,898,399</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$ 4,585,749	
Solid Waste Tipping Fees	7,100,000	
Other	<u>719,000</u>	12,404,749
Stormwater		
Fees	\$ 8,023,519	
Fund Balance Usage	<u>3,831,342</u>	<u>11,854,861</u>
TOTAL ENTERPRISE FUND		<u>\$ 24,259,610</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, 2020 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 \$2.45 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 FY2021 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.

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: SPECIAL REVENUE FUNDS. The fund “Detention Center Inmate Fund” is hereby authorized as a special revenue fund in addition to special funds already restricted or committed to expenditures for specified purposes.

SECTION 8: MUNICIPAL PAVING ASSISTANCE. From the FY2021 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 9: 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 10: 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 11: 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 2021 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 12: 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 2020 on all taxable property in Greenville County a tax as determined in Section 3.

SECTION 13: All ordinances in conflict are hereby repealed.

SECTION 14: This ordinance shall take effect July 1, 2020.

ADOPTED IN REGULAR MEETING THIS ____ Day of ____, 2019

GREENVILLE COUNTY, SOUTH CAROLINA

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

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

ATTEST:

By: _____
Reginal McCaskill, Clerk to County Council
Greenville County, South Carolina