

Ordinance No. ----
COUNTY OF GREENVILLE
FISCAL YEAR 2019-2020 BUDGET ORDINANCE

SECTION 1: The following funds are hereby appropriated for the operations of county government for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

SCHEDULE A: GENERAL FUND

Administrative Services		\$ 3,082,319
General Services		15,586,748
Community Development and Planning		23,123,492
Public Safety		28,846,477
Emergency Medical Services		19,890,148
Emergency Management		536,146
Elected & Appointed Offices/Judicial		20,402,715
Elected & Appointed Offices/Fiscal		3,167,587
Elected & Appointed Offices/Law Enforcement		49,469,804
Other Services		13,706,801
Other Financing Uses		<u>8,272,791</u>
TOTAL GENERAL FUND		<u><u>\$ 186,085,028</u></u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax			
Expenditures		\$ 1,277,526	
Local Accommodations Tax			
Project Expenditures	\$ 400,000		
Fund Balance Contribution	<u>435,000</u>	835,000	
Emergency 911			
Expenditures	\$ 3,140,323		
Other Financing Uses	27,279		
Fund Balance Contribution	<u>13,998</u>	3,181,600	
Hospitality Tax			
Expenditures	\$ 440,000		
Other Financing Uses	8,339,459		
Fund Balance Contribution	<u>215,287</u>	8,994,746	
Infrastructure Bank			
Economic Development Expenditures	\$ 1,857,343		
Other Financing Uses	<u>11,987,646</u>	13,844,989	
Medical Charities			
Expenditures		6,322,143	
Parks and Recreation			
Expenditures	\$ 17,026,149		
Other Financing Uses	<u>3,736,996</u>	20,763,145	
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		<u>625,554</u>	
TOTAL SPECIAL REVENUE FUND			<u><u>\$ 74,001,213</u></u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Principal	\$ 6,040,000	
Interest	1,653,409	
Service Charges	5,000	
Fund Balance Contribution	<u>925,978</u>	\$ 8,624,387
Certificates of Participation		
Principal	2,685,000	
Interest	1,109,675	
Service Charges	10,000	
Fund Balance Contribution	<u>487,844</u>	4,292,519
Special Source Revenue Bonds		
Principal	2,257,000	
Interest	252,641	
Service Charges	10,000	
Fund Balance Contribution	<u>97,000</u>	2,616,641
Capital Leases		
Principal	3,320,368	
Interest	190,081	
Fund Balance Contribution	<u>2,000</u>	3,512,449
TOTAL DEBT SERVICE FUND		<u><u>\$ 19,045,996</u></u>

SCHEDULE D: CAPITAL PROJECTS FUND

Technological Improvements		\$ 1,997,000
Equipment Projects		8,000,000
Facility/Construction Projects		60,150,000
Parks, Recreation, Tourism Projects		<u>2,200,000</u>
TOTAL CAPITAL PROJECTS FUND		<u><u>\$ 72,347,000</u></u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Expenditures	\$ 7,652,762	
Other Financing Uses	<u>81,837</u>	\$ 7,734,599
Health and Dental Insurance		
Expenditures		33,770,000
Workers Compensation Insurance		
Expenditures	2,131,000	
Other Financing Uses	<u>500,000</u>	<u>2,631,000</u>
TOTAL INTERNAL SERVICE FUND		<u><u>\$ 44,135,599</u></u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Expenditures	\$ 15,571,656	
Other Financing Uses	<u>237,297</u>	\$ 15,808,953
Stormwater Management		
Expenditures	\$ 11,942,884	
Other Financing Uses	<u>151,983</u>	<u>12,094,867</u>
TOTAL ENTERPRISE FUND		<u><u>\$ 27,903,820</u></u>

SECTION 2: Revenues available in FY2020 are estimated according to the following schedules.

SCHEDULE A: GENERAL FUND

Property Tax		\$ 102,380,667
County Office Revenue		35,922,437
State Shared Taxes		23,541,953
Other Revenue		6,762,957
Other Financing Sources		13,335,000
Fund Balance Usage		<u>4,142,014</u>
TOTAL GENERAL FUND		<u><u>\$ 186,085,028</u></u>

SCHEDULE B: SPECIAL REVENUE FUND

State Accommodations Tax	\$ 1,224,120	
Fund Balance Usage	<u>53,406</u>	\$ 1,277,526
Local Accommodations Tax		835,000
Eg11		
User Fees		3,181,600
Hospitality Tax		8,994,746
Infrastructure Bank		
FILOT Revenues	\$ 11,967,253	
Other	75,000	
Fund Balance Usage	<u>1,802,736</u>	13,844,989
Medical Charities		
Property Tax	\$ 5,878,316	
Intergovernmental	110,500	
Other	140,000	
Fund Balance Usage	<u>193,327</u>	6,322,143
Parks and Recreation		
Property Tax	\$ 10,916,577	
Other	6,478,070	
Other Financing Sources	1,709,784	
Fund Balance Usage	<u>1,658,714</u>	20,763,145
Public Safety Interoperable Communications		
Fees	3,158,504	
Fund Balance Usage	<u>198,006</u>	3,356,510
Road Program		
Road Maintenance Fees	\$ 9,798,750	
Intergovernmental	2,500,000	
Fund Balance Usage	<u>2,501,250</u>	14,800,000
Victim's Rights		
Intergovernmental Revenue	\$ 568,000	
Fund Balance Usage	<u>57,554</u>	<u>625,554</u>
TOTAL SPECIAL REVENUE FUND		<u><u>\$ 74,001,213</u></u>

SCHEDULE C: DEBT SERVICE FUND

General Obligation Bonds		
Property Tax	\$ 2,911,166	
Intergovernmental	5,703,221	
Other	<u>10,000</u>	\$ 8,624,387
Certificates of Participation		
Property Tax	485,194	
Intergovernmental	12,650	
Other Financing Sources	<u>3,794,675</u>	4,292,519

Special Source Revenue Bonds		
Intergovernmental	107,000	
Other Financing Sources	<u>2,509,641</u>	2,616,641
Capital Leases		
Other	2,000	
Other Financing Sources	<u>3,510,449</u>	<u>3,512,449</u>
TOTAL DEBT SERVICE FUND		<u>\$ 19,045,996</u>

SCHEDULE D: CAPITAL PROJECTS FUND

Other Financing Sources		\$ 5,347,000
Capital Lease Proceeds		7,000,000
Bond Proceeds		<u>60,000,000</u>
TOTAL CAPITAL PROJECTS FUND		<u>\$ 72,347,000</u>

SCHEDULE E: INTERNAL SERVICE FUND

Fleet Management		
Reimbursements	\$ 7,216,194	
Fund Balance Usage	<u>518,405</u>	\$ 7,734,599
Health and Dental		
Premiums	\$ 27,300,590	
Other Financing Sources	5,728,739	
Fund Balance Usage	<u>740,671</u>	33,770,000
Workers Compensation		
Premiums	2,616,751	
Fund Balance Usage	<u>14,249</u>	<u>2,631,000</u>
TOTAL INTERNAL SERVICE FUND		<u>\$ 44,135,599</u>

SCHEDULE F: ENTERPRISE FUND

Solid Waste		
Property Tax	\$ 4,366,749	
Solid Waste Tipping Fees	7,000,000	
Other	686,000	
Fund Balance Usage	<u>3,756,204</u>	\$ 15,808,953
Stormwater		
Fees	\$ 7,944,870	
Fund Balance Usage	<u>4,149,997</u>	<u>12,094,867</u>
TOTAL ENTERPRISE FUND		<u>\$ 27,903,820</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, 2019 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 \$2.38 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 FY2020 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 FY2020 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 2020 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 2019 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, 2019.

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: _____
Regina McCaskill, Clerk to County Council
Greenville County, South Carolina